# REPORT



# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

# LOWER PROVINCES OF BENGAL

FOR THE YEAR 1876-77

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1878.

### FINANCIAL DEPARTMENT.

### MUNICIPAL-No. 2998.

CALCUTTA, 
$$\left\{ \frac{\text{DATED}}{\text{ISSUED THE}} \frac{\text{THE 20TH JULY}}{\text{JULY}} \right\}$$
 1878.

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Sir,

WITH reference to the Resolution of the Government of India in the Department of Revenue; Agriculture, and Commerce, No. 1-27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal during the Financial year 1876-77, together with classified statements showing the income and expenditure of the Municipalities, Unions, and Stations for that year, prepared in accordance with the instructions contained in letter No. 2-81, dated the 8th August 1876, from the same Department.

2. Calcutta Municipality.—The administration of the Calcutta Municipality during the greater part of the year 1876 was in the hands of the Justices appointed under the old law. The new Corporation, as constituted by Act IV (B.C.) of 1876, came into existence in the month of October of that year. The Corporation is composed of 72 Commissioners, of whom 48 are elected and 24 appointed by Government. The Chairman and Vice-Chairman are also Commissioners ex-officio. The elections were held on the 1st September 1876. There was no contest in 8 out of the 18 wards, but the Hindoo inhabitants, who were induced by active canvass to come forward to vote, took a more active part, though probably no greater interest in the proceedings than any other class of the community, as will be seen from the following table:—

- Sect or National	dity.	Number of persons qualified for election.	Number of persons who appeared for registration as being qualified for election.	Numbers qualified to vote.	Number who appeared for registration as qualified to vote.
Hindoos Mahomedana Europeans and Eurasians Others		 4,008 527 1,612 573	<b>368</b> 27 60	8,917 1,290 2,228 1,038	4,556 289 1 <b>85</b> 1 <b>3</b>

Many of the ablest and most useful members of the old Municipality shrank from undertaking a public canvass—a proceeding not unnaturally distasteful to many native gentlemen and entirely opposed to native feeling. Nearly all the European members avoided candidature, and showed an unwillingness to serve even as nominated members. At the present time it is found impossible to induce European gentlemen to join the Municipality, and the result is that the administration of the capital of India is rapidly passing into the hands of such of the native inhabitants as care to undertake a canvass, and of the 24 Government nominees who, if the present disinclination of the European inhabitants to serve continues, will before long also be entirely native. This result of the attempt to introduce what is miscalled a representative system of administration into the town is much to be deplored, but was precisely what was

foreseen by the opponents of the system. The office of the Chairman of the

foreseen by the opponents of the system. The office of the Chairman of the Corporation was held by Sir Stuart Hogg from the 1st January to the 18th November 1876, and from that date to the close of the year by the present Officiating Chairman, Mr. C. T. Metcalfe.

3. Finance.—The total ordinary income of the Municipality for the town of Calcutta during the year 1876-77, as will be seen from the Statement No. 1 hereto annexed, amounted to Rs. 28,56,929. Of this sum 1812 20,31,850 were realized from the rate levied on houses and language property, and from the police, water, and lighting rates. The receipts on account of licenses on professions, trades, and callings amounted to Rs. 2,52,980, and those from taxes on carriages, horses, carts, and hackeries Rs. 1,64,247. The balance, Rs. 4,07,852, was made up of miscellaneous items, such as rent of markets, fines, and receipts on account of conservancy items, such as rent of markets, fines, and receipts on account of conservancy and saughter-houses. The balance of the previous year was Rs. 9,86,034. The aggregate amount at the disposal of the Commissioners was therefore Rs. 38,42,963.
4. The expenditure of the year amounted to Rs. 28,98,445, and was

				TOB.
		•••	•••	10,40,947
	harges	•••	•••	3,10,921
nsing	•••	•••		2,12,885
	•••		•••	3,51,555
•••		•••		2,20,731
ntenance	of roads	•••		3,42,670
	•••	•••		1,93,100
ole Institu	ations	•••	•••	24,052
	•••	•••		38,746
•••				28,079
•••	•••			37,057
ng regist	ration of birt	hs and deaths	•••	97,702
		Total		28,98,445
	llection of ning ming ming ming ming ming ming ming	ntenance of roads	llection charges nsing ntenance of roads ble Institutions	ntenance of roads

Deducting this sum from the total receipts, there Total receipts remained at the close of the year under review Total expenditure 28,98,445 a balance of Rs. 9,44,518 as shown in the margin. 9,44,518 Capital Account .- The receipts on capital account amounted to Rs. 4,78,820 and consisted of the following items:-

					Rs.
Loan from Governmen	t for exten	sion of drain	age		2,39,400
Ditto ditto	for addit	ional filters		• • •	1,45,000
Sale of surplus lands	•••	•••	•••	•••	43,948
Miscellaneous	•••	•••	•••	•••	28,803
Contribution from revenue for re-payment of market loan					4,56,651 22,169
			•		4,78,820
C. 2.4.2	<b>.</b>				

Store and Advance Account—

The net receipts under store and advance accounts amounted to 2,37,246

The expenditure under Capital account was Rs. 6,23,095 debitable to the following heads:-

				Rs.
Drainage works				1,99,478
Purchase of land for new roads and di	rainage .	••	•••	2,74,782
Construction of new filters at Pultah	•	••	•••	1,13,576
	•• •	••	***	12,757
Ditto to office building .	••	•••	•••	<b>88</b> 3
				6,00,926
Re-payment of market loan				22,169
	Tot	٠,		6.23.095

8. Loans.—The total loan liabilities of the Corporation at the close of the year 1876 amounted to Rs. 1,50,67,395, bearing annual interest amounting to Rs. 7,84,269, and involving an annual contribution of Rs. 2,76,908 to the Sinking Fund, and of Rs. 23,178 for re-payment of the market loan. On the 31st December 1876, the total amount at the credit of the Sinking Fund was Rs. 23,57,592, and the total amount re-paid in liquidation of the market loan of Rs. 13,00,000 was Rs. 77,605, thus reducing the loan to Rs. 12,22,395.

9. Collection of Rates.—The collecting agency was during the year placed on a new footing. Salaried collectors, with a subordinate establishment of municipal servants, were substituted for a collector who was paid by commission, and who made his own arrangements for collecting the rates. Under the new law, which came into force on the 1st July, the police and lighting-rates became payable in advance, so that the demand for the year on account of these rates included five quarters instead of four. Although the demand was thus enhanced, and in spite of some difficulty arising from the new practice of charging the water-rate, now payable by occupiers and not by owners of premises, in the same bill with the police and lighting rates, the collections under these heads were satisfactory. They amounted in both cases to 88 per cent. of the demand, as against 87 per cent. realized in 1875. The house-rate assessment was one per cent. lower than in the previous year. Under this head also the collections were one per cent. on the demand in excess of the amount realized in 1875. The collections of the water-rate were less satisfactory, as under the new law the rate is ordinarily leviable from occupiers, and not from owners as before, and some difficulty has been found in realizing the rate due from occupiors who have vacated premises, leaving the public Under section 99, too, the municipality can only require demand unsatisfied. the owner to pay one-fourth of the water-rate recognized as his share when the premises have been unoccupied during an entire quarter. When, therefore, premiscs happen to have been occupied for any part of the quarter, and unoccupied for the remainder, no portion of the occupier's share of the water-rate at all can be realized from the owners for the period of vacancy.

• 10. • Roads.—The cost of the repair of roads exceeded the budget estimate of Rs. 3,00,000 by Rs. 20,380. This was owing to the postponement of the drainage works for 1875-76 till after the year 1876 had commenced. The result was that some of the operations had to be conducted in the rains, and the cost of road-scraping was considerably enhanced. The greater part of the stone metal used was obtained from the Rajmehal quarries. This indigenous stone has been found to be better adapted for resistence to heavy traffic than imported stone

ballast.

11. Water-supply.—The daily average number of gallons of filtered water supplied to the town was 6,541,154, an increase of 335,612 gallons over the daily average of the previous year. Of the four additional filters at Pultah, for which the Government last year sanctioned a loan of Rs. 1,45,000, three have been completed since the close of the year. The supply was extended to 705 additional houses, and two hydrants were placed near the river-bank for the supply of the shipping. The quality of the water supplied was excellent.

12. Drainage.—Three-quarters of a mile of brick sewers and ten miles of

12. Drainage.—Three-quarters of a mile of brick sewers and ten miles of size sewers were laid down during the year. The construction of a mile more manasonry sewer will complete the drainage system. Of pipe sewers, however, 87.84 out of 135.17 miles projected have still to be laid down. It is of much importance that this great work should be rapidly pushed on to conclusion. The condition of the open drains which still remain to be re-placed requires serious attention; and until these receptacles of stagmant filth are filled or covered up, much discomfort and ill-health must be caused. As many as 2,503 premises were connected with the sewers during the year. This is a satisfactory result, and its good effects will be more marked when the extension of the water-supply renders complete and constant flushing practicable.

13. Conservancy.—The conservancy of the town was generally well attended to. The old system of tollah mehters, which was not very satisfactory, was superseded since the close of the year by one more suited to the requirements

of the town and more capable of effective control.

14. Sanitation.—An'interesting feature in the year's administration was the subjection of the town to careful sanitary examination at the hands of the Health Officer, who instituted particular inquiries, investigated the general sanitary

history of the town, and collected statistical data on a sound principle. It has long been a matter of perplexity that, while the death-rate of Calcutta has been so low as to give it a high place for salubrity among the great cities of the world, it was well known that it contained large areas which presented conditions of filth, overcrowding, and bad ventilation, which ought prima facie to lead to very different results. The first special inquiry held by Dr. Payne into an outbreak of cholers suggested the solution of this anomaly, and the results of the census, which was taken immediately afterwards, confirmed his conclusions. It was found that only 28 per cent. of the inhabitants of Calcutta were born in the town, while the number of males, as compared with females, was 262,455 to 146,581. The town population therefore is not one of local growth. The great mass of the male population is composed of migratory labourers and artizans, who visit Calcutta for a time and return to their homes periodically. The females, on the other hand, though in many cases they move with the males, are more or less a fixed population. This is made clear by the statistics of the female population. Considerably less than half of the women in Calcutta are returned as married, while the number of widows and of women not described is nearly as large as that of the married females.

The men for the most part are enabled, by the temporary nature of their connection with Calcutta, to betake themselves to their homes when they are attacked by any but immediately prostrating sickness. Except, therefore, from acute diseases, such as cholera, only a small proportion of males actually die in the town. This theory accounts for the remarkable difference in the male and female death-rate among both Hindus and Mahomedans. The ratio of male deaths to every 1,000 of population is 28.2 and 22.8, and that of female deaths 36.7 and 41.3 respectively. It may be considered, therefore, as established that the hitherto recorded death-rate among Hindus and Mahomedans in Calcutta, even so far as the figures are accurate, fails to convey a

correct view of the healthiness or unhealthiness of the city.

The Census.—The census of the town was taken on the 6th April 1876, under the supervision of Mr. H. Beverley, whose services were placed by Government at the disposal of the Justices for that purpose.

In taking the consus, recourse was had to the agency of the police, assisted by a large number of paid enumerators, as this was found to be the least expensive, and at the same time most effective, mode of conducting the census of so large a population as that of Calcutta composed of different races. subjoined table gives the number of the Town, the Fort, and the Port:-

Town of Calcutta	***	•••	Males. 262,455	Females. 146,581	Total. 409,036
Fort William Port of Calcutta	•••	•••	2,408 17,643	395 53	2,803 17,696
	Total	•••	282,506	147,029	429,535

The following table shows the number of people of each religion inhabiting the town of Calcutta:-

Relieios.			POPULATION.	
Hindus	·	Males. 177,582	Females. 100,642	Total. 278,224
Mahomedans Christians	•••	88,539 13,661	35,017 10,224	123,556 23,885
Other religious persussions	•••	2,724	1,146	3,870
Total	•	282,506	147,029	429,585

16. Births.—In 1876 there were 7,453 births registered in Calcutta. The following table gives the necessary details:-

Non-Asiatics		•••		•••		Number of births. 292
Mixed races	•••	***	•••	•••	•••	575
Hindus Mahomedans	•••	•••		***	•••	4,596 1,963
Others	•••	•••	•••	••• ,	•••	27
***			%·	Total '	•••	7,458

This yields a birth-rate of 17-3 per 1,000 of population.

17. Deaths.—The following table shows the mortality among the different races:—

, Bacgs.						7		DEATHS.		RATIO OF DEATHS PER 1,000 OF POPULATION.				
							Mules.	Females.	Total.	Males.	Females.	Com- bised.		
Non-Asiatica Mized races Hindus Mahomedans	***		•••		   Totale	:::	171 276 5,007 2,020 7,474	86 271 8,695 1,446 5,448	\$07 547 6,702 8,466	26-2 50-2 28-3 22-8	12.8 - 46.9 36.7 41.8	22-2 48-5 81-8 28-		

Calcutta is really more healthy for Europeans than even these figures show. They include deaths among sailors, due, not to the effects of the climate. show. They include deaths among satiors, due, not to the enects of the climate, but to exposure and reckless excess. Not a single death occurred among men of this class in the Presidency Jail during the year. Among those in the shipping, however, the death-rate was 51 per 1,000. The death-rate among the troops in the Fort was only 7 per 1,000. Leaving the shipping population aside, a rate of 18 per 1,000 is obtained for male residents of the white races. It is true that the great bulk of the European population of Calcutta is composed of persons at the middle periods of life; and from this it is sometimes argued that a favourable death-rate is necessarily to be expected. It is forgotten, however, that, if the very advanced ages are little represented, so is the period between 10 and 20 years, when the death-rate in England is lowest. The death-rate among European females in Calcutta is very low, and the healthiness of young European children is remarkable. In the European Female Orphan Asylum, where the mean daily number of children maintained is 60, there have been only three cases of fatal illness during the last nine years. But it must at the same time be remembered that many persons suffering from serious and often fatal diseases are sent under medical advice to Europe, and thus reduce the rate of mortality to an extent which vitiates comparisons drawn with European towns. On the whole, however, it may be inferred from the figures that the European quarter of Calcutta is very salubrious, and the climate distinctly favourable to European life. The mixed races form the most stable portion of the population. Their death-rate per mille is 48.5. In mortality from cholcra and in infant mortality—perhaps the only two cases in which a fair comparison can be made—their death-rate is below that of the natives. It must also be recollected that many Eurasians are housed and live as carefully as Europeans. There can be no reasonable doubt that the true native death-rate considerably exceeds that of those mixed races, and the Health Officer places it so high as 50 per thousand.

- 18. Municipalities in the interior of Bengal.—The new Municipal Act V (B.C.) of 1876 came into force on the 1st July 1876. It repealed all the old Acts relating to municipalities, and consolidated their provisions into one single Act. It classified the several municipalities in the province into four distinct grades, and gave power to the Lieutenant-Governor to transfer a municipality from one class to another, or to withdraw a municipality from the operation of the Act.
- 19. Number of Municipalities.—Including the Suburban Municipality, the number of municipalities of the various grades in the interior of Bengal during 1876-77 was as follows:—

First-class municipalities	•••		***	24	
Second-class municipalities		•••	•••	97	
Unions under Chapter III	of Act V (B.C.)	of 1876		70	
Stations under Chapter IV	of the Act	***	•••	2	
<del>-</del>				-	
	~3	Total	•••	193	

The number of municipalities of the first class remained the same as in the preceding year. But two new municipalities were added in the second-class

by the raising of the unions of Kheerpoy and Ramjeebunpore in the district of Midnapore to the status of second-class municipalities. There was also an increase of two in the number of unions. The second-class municipality of Chenaree in Shahabad was reduced to the position of an union under the new Act, and the union of Julpigoree, which was created in January 1876, was brought into full operation during the year under review. There was also a decrease of one in the number of unions, caused by the withdrawal of the village of Patooakhally in Backergunge from the operation of Chapter III of the new Municipal Act, but the orders were not carried into effect till after the close of the year. The number of stations remained the same as in the previous year.

20. Constitution of Committees.—The constitution of Committees of the several municipalities was as follows:—

Municipalities.						1878-77.											
•	ga u.u.	cthair.				Europeans.	Natives.	Officials.	Non-officials.	TOTAL.							
First-class Second-class Unions Stations	:::				  	176 268 12 14	279 909 601 8	165 326 24 4	293 846 489 18	448 1,172 513 22							
			1	<b>Fotal</b>		465	1,690	509	1,648	2,155							

Compared with the figures of last year, there was an increase of 227 in the number of Municipal Commissioners. The increase occurred both in the number of European and of Native Commissioners, being an addition of 60 to the number of the former and of 167 to that of the latter. The attendance of Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

21. Elective system.—The elective system was in operation in the municipalities of Burdwan and Serampore in the Burdwan Division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42. In Burdwan and Kishnaghur the elective system worked fairly. In Serampore the experiment has been very unsuccessful owing to party feuds. But in all, the meetings were punctually attended, and interest was shown in the work of the municipalities.

22. Municipal Benches.—Municipal benches were established in almost all the first-class municipalities and in many of those of the second-class. The system of making Municipal Commissioners Honorary Magistrates for the trial of conservancy cases under the Municipal and Police Acts has given them importance in the eyes of the people, and the position of Municipal Commissioner is much valued in consequence. The following table shows the work done by these benches:—

Number of cases instituted during the year	•••	6,408
Number of cases in which processes issued	•••	6,174
Number of persons against whom processes were issued	•••	7,175
Number of persons who appeared to answer the charges	•••	7,222
Number of persons convicted		5 221

23. Assessments.—Revised assessments were made in the following municipalities: in Boidobatty, Bhuddessur, and Kotrung in the district of Hooghly, in Bankoora and Bishenpore in the district of Bankoora, and in Lalbagh in the district of Moorshedabad. In Dinagepore a fresh assessment was made before the beginning of the year by the Ward Committees according to the means of the tax-payers. The subject of the re-assessment of the town of Dacca, which was originally assessed in 1864, was thousand by the Municipal Commissioners of the town, but the work was not appleted during the year. It was also proposed to raise the assessment by have per cent, i.e. from seven and a half to eight per cent, with a view to assist the Mitford Hospital Fund. In the town

of Naraingunge the assessment was revised during the year, but the result of this will be shown in the report for 1877-78.

The assessment of the town of Furreedpore was also revised, and the nonofficial Commissioners rendered valuable assistance in the work, as well as in the disposal of philosophic preferred against the assessment.

In the town of Commillah, in the district of Tipperah, the tax levied was changed from a rate on houses to an assessment according to the circumstances of the people and the property to be protected.

In the town of Arrah an increase of Rs. 2,338 to the income from house-rate was obtained by a revised assessment of the town under the new Act. In the town of Purneah a revision of the tax was begun, but not completed during the year. In Balasore an additional sum of Rs. 819 was levied by the assessment of booths and stalls erected by traders for the sale of rice, the trade in which was unprecedentedly active during the cold weather of 1876-77. The whole town was also re-assessed, but the re-assessment came into force after the close of the year.

- 24. Fresh imposts levied during the year.—During the year the provisions of the new Municipal Act relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities of Rampore Beauleah, Bankoora, Barripore, Rajpore, Nattore, and Deoghur; but the orders were not carried into effect till after the close of the year. In Raneegunge, Bussirhaut, Goberdanga, and Badooria fees for the registration of carts were ordered to be imposed, but no realizations were made during the year.
- 25. Rectification of municipal boundaries.—The boundaries of the town of Madaripore, a second-class municipality in the district of Furreedpore, and a place of considerable trade in Eastern Bengal, were revised during the year, and two villages which were adjacent to it were included within its limits. Revised boundaries were also prescribed for the second-class municipality of Bansbariah in the district of Hooghly, and for the union of Kissengunge in Purneah.

26. Income.—The receipts of the different classes of municipalities, unions, and stations under each head of income were as follow:—

The second secon	First Municip		Second-	-		
HEADS OF RECEIPT.	Suburbs of Calcutts and Howrah.	In the	class Muni- cipalities.	Unions.	Stations.	Total.
	Ra.	Rs.	Ra.	Rs.	Rs.	Re.
Rate upon owners according to the yearly value of houses and lands owned by them	3,96,198	8,78,276		*** ***		7,78,489
Tar upon carriages and animals Fines and foos Pounds, ferries and tolls Reat of houses, gardens, &c.  Cher sources	97,705 14,504 9,584 904 1,64,723	44,124 19,138 1,05,818 26,994 59,601	4,29,912 4,408 7,695 30,273 7,569 91,831	1,18,450 979 1,084 12 9,720 10,963	16,978 968 976  1,284	5,52,840 98,184 43,679 1,46,6^7 38,107 2,67,929
Total	6,92,513	6,33,961	4,94,408	1,28,210	20,906	16,99,288

There was an increase under each of the first three heads which comprise taxation proper, as compared with the receipts of the previous year. The total increase under these heads amounted to Rs. 42,997, the figures being Rs. 14,13,993 against Rs. 13,70,996. The total income of all the municipalities also exceeded that of the previous year by Rs. 42,595, the figures being Rs. 18,99,288 against Rs. 18,56,693. The increase was owing chiefly to increased income from house-rate in the municipalities of Howrsh, the Suburbs of Calcutta, Dacca, Burdwar, Midnapore, Hooghly, Darjeeling and Arrah. The amount of increase in seach is shedow. There was a decrease under this head in Serampore, and in almost all the first-class municipalities in the Patna and Bhagulpore Divisions. There was also an increase of Rs. 3,484 under the head of tax on carriages and animals in the Suburban

and Howrah Municipalities, being Rs. 5,895 in the former and Rs. 2,589 in the latter:—

	Nambe		Inc	ome from bouse-re	tte.
•	WARM		1876-77. Rs.	1876-78. B	Increase.
Howrah	•••	•••	1,53,848	1,46,146	* 7,702
Suburbs of C	alcutta	•••	2,41,345	2,40,377	968
Dacca	•••	•••	51,452	38,228	13,224
Burdwan	•••		37,662	36,963	699
Midnapore	•••		13,457	11,607	1,850
Hooghly	•••		23,769	17,526	6,243
Darjeeling	•••		7,271	5,400	1,871
Arrah	•••	•••	11,876	9,588	2,338
	Total increase	•••	*****	,	34,895

- 27. Total sum available.—Adding the net balance of the previous year, amounting to Rs. 4,37,808, to the income of the year under review, the total sum which was available for expenditure by the various municipalities was Rs. 23,37,096. Deducting the total expenditure during the year, which amounted to Rs. 18,56,640, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 4,73,998.
- 28. Expenditure.—The following table shows the several heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

					FIRST-CLA		Second-			
HEADS OF EXPENDITURE.			Suburbs of Calcutta and Howrah.	In the interior.	class municipa- lities.	Unions.	Stations.	Total.		
					Ra.	Rs.	Rs.	Ra.	Ra.	R.
Establishments	. including	collection c	harows		72,719	61,109	58,372	15.411	8,349	2.10,955
olice	,			***	97,458	1,63,522	1.94.734	64,748	3,662	5,24,104
conservancy					74,809	1,10,879	50,870	12,621	4.812	2.82.493
loads			***		1,45,556	1,44,762	98,474	37,619	6.318	4.11.75
dehting				***	47,014	12,349	262	7		69,631
dildings	•••	•••			4,064	20,560	8,874	3.246	108	31,847
Works of publi			•••	•••	66,928	67,272	45,866	8,600	680	1,79,466
legistration of	hirtha and		***		2,947	1,520	1,246	152	65	8,236
discallaneous,	including i	sterest on s			-,	2,000	-,		ا بت	-,
debt	***************************************	***		•••	1,18,012	41,061	19,079	4,278	2,226	1,81,156
			Total		6,94,195	6,13,139	4,72,796	1,26,800	19,710	18,56,640

The expenditure thus amounted to Rs. 18,56,640 against Rs. 18,78,261 in the previous year, the result being a decrease of Rs. 21,621. This was chiefly owing to decreased expenditure in first-class municipalities, which amounted to Rs. 42,618; but, on the other hand, there was an increase of Rs. 20,997 in the expenditure of all the other classes.

- 29. Establishment and Collection charges.—The total expenditure under the head of establishment proper exceeded that of the previous year by Rs. 8,056, the figures being Rs. 1,60,468 in 1876-77 against Rs. 1,52,412 in 1875-76. The increase occurred in all divisions, except the Presidency Division. But there was a decrease of Rs. 2,054 under the head of collection charges, which amounted to Rs. 50,487 in 1876-77 against Rs. 52,541 in 1875-76.
- 30. Police.—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,24,109 against Rs. 5,21,844 during the previous year, showing an increase of Rs. 2,265. The increase was in the Presidency, Rajshahye, and Dacca Divisions. It amounted on the whole to Rs. 8,471, but there was a corresponding decrease of over Rs. 6,200 in the other divisions. A large portion of the income of municipalities is still expended in the maintenance of police, leaving in many cases but a small balance available for conservancy and for sanitary improvements. The proportion of the annual income absorbed by the police was as follows:—In first-class municipalities 20.77 per cent.; in second-class municipalities 39.38 per cent; in unions 50.42 per cent.; in stations 18.07 per

cent.; in all grades of municipalities taken together a general average of 27.60 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first class municipalities three annas and five pies; in second-class municipalities two annas and seven pies; in unions two annas and two pies; in the stations four annas and three pies; in all the municipalities taken together the incidence was two annas and ten pies.

31. Conservancy and cleansing.—The total amount expended under this head during the year was Rs. 2,52,491 against Rs. 3,13,036 during the preceding year, showing a decrease of Rs 60,545. The decrease was most marked in the Presidency Division, being Rs. 67,049. In the Burdwan and Chittagong Divisions there were decreases of Rs. 1,047 in the former and Rs. 7,132 in the latter. The total decrease was therefore Rs. 75,228, but there was a corresponding increase of Rs. 14,683. The largest increase was in the Patna and Dacca Divisions, where it amounted to Rs. 5,416 and Rs. 5,398 respectively. In Rajshahye also there was an increase of Rs. 1,964. In the Bhagulpore Division the expenditure was Rs. 1,452 more than in the previous year.

The following table shows the proportion of the total income spont under the head of conservancy in the municipalities of the different divisions:—

Div	Diatelons.			In first-class municipalities.	In second-class municipalities.	In unious.	In stations,	In all classes of municipalities taken together.
-				Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan Presidency Rajahahye and C Dacca Chittagong Patna Bhagulpore Orista Chota Nagpore				15:40 11:09 20:61 26:88 94:25 13:94 14:28	10'94 9'18 0'39 14'03 11'84 10'79 9'88 8'78 17'90	78 13 9 86 74 2 04  13 19 16 6 18 17 40	91:84	15:01 10:64 19:23 21:68 21:95 19:10 14:45 6:24 17:67
Percentage of ex- servancy in eac pality in the pr	Li class e	re on of man	con- nicı-	14:00	10.08	994	21.84	13.29

In the Suburban Municipality better conservancy arrangements were introduced. The night-soil was regularly removed by the servants of the municipality. The hallalcore system of house scavengering is proposed to be introduced in this and the Howrah Municipalities, with a compulsory cess to be levied on the annual valuation of holdings for the service. With this object an Act (No. VI of 1878) has lately been passed by the Bengal Legislative Council to provide for the cleansing and construction of latrines in first class municipalities. No application for the extension of the Act, however, has yet been received from any of the municipalities.

The provisions of Part VII of the new Municipal Act were extended

In the Burdenan Division.
Howrab.
Octorparsh.
Midnapore.
Rancegunge.
In the Presidency Division.
Suburbs of Calcutta.
Herhampore.
Kishnaghur.
Santipore.
In the Rojshahye and Cooch Behar
Division.
Darjeding.
Hogra.
Nature.
Dinnegopre.
Knigh Behar.
In the Dacca Division.
Dacca.
Burrissl.

Madaripore.

In the Patna Division.
Patna.
Arrah.
Gys.
Mozufferpore.
Durbhunga.
Buxar.
Basseram.
Doomron.
In the Bhagulpore Division.
Bhagulpore.
Monghyr.
Cuttack.
Balasore.
In the Chota Nagpore Division.
Cuttack.
Balasore.
In the Chota Nagpore Division.
Hazaroebugh.

during the year to the municipalities named in the margin, and bye-laws were framed and passed for the municipalities of Dacça, Patna, Arrah, Bhagulpore, Monghyr, Sahebgunge, and English Bazar, Maldah.

30. Roads.—The total expenditure on roads during the year amounted to ks. 4,11,759 against Rs. 4,09,750 in the previous year, showing an increase of Rs. 2,009. Petty repairs of almost all the existing

roads, bridges, and culverts were effected in most of the first and secondclass municipalities and in the stations. In the town of Bhuddessur, a secondclass municipality in the district of Hooghly, the construction of a metalled road from the river bank to the railway station was undertaken, and the Government of Bengal contributed a sum of Rs. 5,000 for the purpose; but the work had not been completed at the close of the year.

32. Local improvements and works of public utility.—Under this heading is

Watering roads ... 38,740
Drainage works ... 18,882
Water-supply ... 27,075
Public Works, including gardens, &c. 6anitable ... charitable establishments ... 44,866
Rducation, Science and Art 21,013

included the expenditure for the purposes stated in the margin. In almost all the principal municipalities of the first-class and in a few of the second-class the watering of roads was carried out. The largest amount under this head was spent in the Suburban, Howrah, Patna, Mozufferpore, Dacea, and Burdwan Municipalities. Under the head of drainage works, Howrah and Darjeeling spent the largest amounts. Under water-supply the largest amount, viz.

Rs. 23,287, was spent by the Suburban Municipality. It was spent in improving a tank for the supply of wholesome drinking water for the people of Bhowanipore and the neighbouring places. But the demand of the people in this respect is so large that the provision of one or two tanks here and there does not meet their want. Arrangements are now in progress for the extension of the metropolitan water system to the Suburbs. A scheme for increasing the water-sapply of the Municipality of Darjeeling was also under consideration during the year. A loan of Rs. 40,000 was granted by Government to the municipality for this purpose and for improving the drainage of the station.

Very little progress was made during the year in completing the water-works of the Dacca Municipality, but since the close of the year they have been completed. Nawab Abdool Gunny and his son Nawab Ashancollah made a further donation of Rs. 20,000 for this purpose in commemoration of the assumption by Hor Majesty of the title of Empress of India. Contributions were made by almost all the first-class municipalities towards the support of charitable dispensaries and the promotion of vaccination. Grants for the maintenance of schools were also made by many of them. In the town of Cuttack the new market was completed during the year through the liberality of Baboo Baidynath Pundit, Rai Bahadoor, a zemindar of the district, who contributed a sum of Rs. 1,000 for this purpose.

In Tumlook, a second-class municipality in the district of Midnapore, a municipal market was opened during the year, and the provisions of Part IX of the Municipal Act were extended to it. This part of the Act was also extended to the Suburbs of Calcutta, to Dacca, Arrah, Gya, Sasseeram, Monghyr, Cuttack and Darjeeling.

33. Miscellaneous. - Under this head the following items are included: -

				Rs.
Miscellaneous	•••	 	•••	1,68,313
Contributions to L	oosl Funds	 •••	•••	1,480
Interest and re-pay	yment of debt	 •••	•••	11,368
		•		-
		Total		1,81,156

The largest amount, viz. Rs. 1,01,540 under this head, was incurred in the Suburban Municipality in the payment of the wages of sweepers and other establishments employed for the removal of night-soil from houses and for the pay of the establishment for the inspection of jute-warehouses. The remainder of the sum was made up of small items of expenditure on account of contingencies and other casual expenses.

34. The receipts and expenditure shown in this report will not agree with the corresponding figures of the revenue and finance accounts, because certain municipalities bank with the Bank of Bengal and its branches, and consequently their receipts and expenditure do not pass through the accounts of the public treasuries.

Nor was there a perfect system in force during the year under review for securing agreement between the accounts of municipalities, as shown by the Accountant-General, and the accounts kept by the various municipalities. The

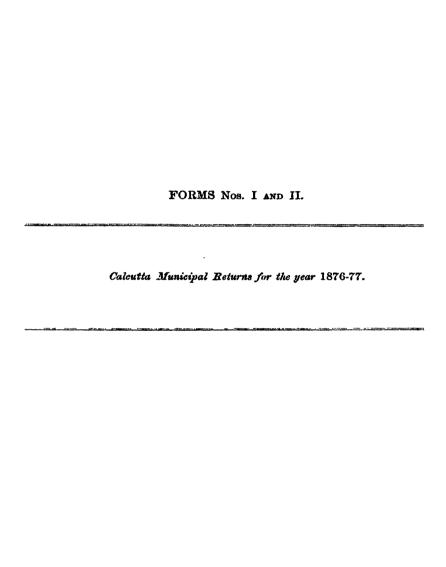
Accountant-General is, however, at present arranging for the completion of a system of check intended to secure perfect agreement, and the question of the audit of municipal accounts is being considered by Government. There is no reason why complete agreement should not be secured in future years; but the analysis and examination of the municipal accounts extending over so many years is necessarily a work of time.

I have the honor to be, Sir,

Your most obedient servant,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.



### FORM No. I .- Statement showing the Income of the Municipality .

	1	Ī	2	8	•	5	6						7				8					1		
À.		10				munici-		Num	BBR	OF MM	Mem	BHR K.	в оц		ės		Incomb	DURING	THE Y	AM.FRO	ж Ост	BOI.		١
÷	•	- 1	- 1				а	b	c	ď	•	1	g	À	of stores	G	b	0	d	•	1	0	À	l
Dia N	in or	Social manages of	dity.	Name of muni- cipality	The Act under which constituted.	Population within pal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance of previou cluding value of hand, &c.	Class I. (Articles of food or drink formen or animsle.	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materi-	Ches V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	
表演的 打一分之	coms.		1	Calcutta	IV (B.C.) of 1876	429,535	2	24	48	74	19	<b>G</b> 5	17	. 67	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R4.	ks.	Ra.	
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### FORM No. II .- Statement showing the Expenditure of the Municipality

1	2	8	4	В	6	7	8	9	30	11	12	13
			res in									Expen
			of ston	e year.		establish-	-š	ather secial spert head 1.	pue		. sq	
District.	Norial No.	Name of municipality.	m pre	during the	debt.		n octroi.	of the sintain	Bucy		ষ	
			Balance from previous fucluding value of sto hand, &c.	owe du	est on	Head office ment.		rtion sand me (if blishm	on servan cleansing.	ei.	legistration and deaths.	ine.
14			Balen	Incom	Ister	Head	Collection	Collecting income estable from office	Con	Police.	Berts	Lighting.
			Rs	Rs.	Rs.	Rs.	Ru.	Rs.	Hr.	Rs.	Rs.	Rs.
PERGUNDANS	1	Calcutta	9,86,034	28,50,929	7,48,166	2,57,019		\$99.80	2.12,885	3,51,535	1,814	2,20,781
				<u> </u>	<u></u>							ا

the Town of Calcutta during the year 1876-77.

9	10	13	12	18	<u> </u>	1	4		15	16	17	18	19	20	21	22	23	24	1
d land	icenses on sions, and	ther form of rringes and excluding		.	ОТНЕ	R TAXES NY COLU BE NEC	IN DETA MNS AS B RSSARY.)	IL (AB	m taxation.	s. gardens,			municipal of to indivi-	om Provin-	ar, exclud-	alance.	of faxation (ro-	one shown er head of	
Tax on houses and land.	Receipts from license trades, professions, callings,	Wheel tax or other form of receipts from carriages and other rehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	Police rate.	Lighting rate.	Water rafe.		Total income from	Rent of houses, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to indivi- duals.	Grants-in-aid from Provin- cial or Local Funds.	Total income of year, ing talance.	Total, including balance.	Incidence of the lumn 15) per her latton.	Incidence of income shown in column 21 per head of population.	Remarks
Rs.	Rs.	Ra.	Rs.	Ru.	Rs.	Ra.	Ru.	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	Re.	· Rs.	Rs.	Ru.	
<b>4,</b> 0 <b>2</b> 8	2,52,980	1,64,247	There is no separate account kept by the numicipality for tax on animals.	110	<b>5.47,211</b>	2,85,048	5,12,685	g.	24,49,077	1,54,300	33,150	2,50,596			28,56,020	88,42,803	5 M 2	1 10 5	

### f the Two of Calculta during the year 1876-77.

14	16	16	17	18	19	20	21	22	23	26	25	26		4
ITERE.								•						3
Construction and main- tenance of roads.	Watering.	Drainage works.	Vater-tuppiy.	Bulldings.	Other public works, including gradens and similar injeco ements.	Santary and charit- shy, establishments theorials, since harries, encenation,	Education, Science, and Art.	Miscellancous.	Contributions to Local or Prostnein Pands.	Re-payment of debt.	Total.	Balar e at cless of year, including value of stores in land, &c.	Remanks.	A Section of the second
Rs. 8,42,670	Rs. 55,746	R4. 87,037	Rs. 1,93,100	Ra. 28,079	Rs. 7,779	Re. 24,052	Rs.	Rs. 88,109	Rs.	Rs. 2,92,782	Rs. 25,98,415	Rs. 9,44,515	,	7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,

		FORM No. I.		
		and the state of t		
Statement of	Income of First (	Class Municipalities	in Bengal for t	he year 1876-
Statement of	Income of First (	Class Municipalities	in Bengal for t	he year 1876-
Statement of	Income of First (	Class Municipalities		
Statement of	Income of First (	Class Municipalities		

FORM No. I.—Statement of Income of First Class

	•	8	٠	5						7				8	1				9			
		ġ		-	1	İ	No	C	OMM	Man	KDU B,	2.5 0	,	i	Inc	ONB I	VRIET	TAN	YHAR	yro:	a Oce	201
		Monici			municipal	a	0	0	d		1	0	A	8 8	a	6		d		1		1
A STATE OF THE STA	District.	Serial number of pality.	Mame of municipality.	Act under which constituted.	Population within Hmite.	Ex-officio.	Nominated.	Rlected.	Total.	Official.	Non-official.	Europeans.	Natives.	Balance from previous year.	(Articles of food or drink for men or snimsky	Class II. (Animals for	Class III.	Class IV. (Building male-	(Drues, gums,	Clear VI.	Class VII. (Cloth.)	Che VIII
	Burdwan	,	Burdwan		81,898	8		13	19	8	11	١,	12	Ra. 896	Ru.	Ru.	Re.	Ra.	Ra.	Re.	Re.	1
	Midnapore	,	Midpapore		31,491	4	15		19	9	10	*	11	4.178						۳	<del>-:-</del>	+
				ANS V CROS	84,761	-	13		16	8	10	5	11	8,341	*****		<del>                                     </del>			-		1
-30	Hooghly		Hooghly and Chinsursh.	Act. V (B.C.) of 1876.		L	L	_	_	_	_	_	_						<u> </u>	_		1
]		•	Serampore		84,440	4	B	18	11	٠	17	7	14	6,928			<u></u>		<u></u>			- -
1	,	5	Ooterparah	Total	63,590	12	23	15	18	15	8	16	36	790 11,050	*****	<del></del>		<del>                                     </del>		<del> </del>		-
- 1	Howrah		Howrah	Ditto	97,781	4	16		20	5	15	14	8	14,187		==	<del></del>		<del></del>	<del></del>		H
Ì		ľ		Divisional Total	224,191	23	58	27	108	37	71	45	68	29,759			<del>                                     </del>			=		-
						-	_	-		_	_	_	_						_			1
ſ	34-Porgun- nalis.	7	Suburban	Dino	267,149	"	30		41	15	26	17	24	38,181								Ŀ
naci-	Nuddes {	8 9 10	Krishnaghur Santipore Ranaghat	) <del></del>	20,750 28,846 8,888	5 5	12 10	15	27 17 16	8 5	18 19 9	6 4 4	15 13 11	10,760 4,098 1,482	 	::: :::	::	:::	:::		:: ::	
				Total	64,483	14	24	16	53	19	34	16	39	16,840		<u></u>	-:-		1		-:-	
. [	Jessore	11	Jessore	Ditto	8,152	5	10		15	7	8	в	8	4,683				<u></u>	-:-			
				Divisional Total	859,784	30	64	15	109	41	88	37	72	59,403			<u></u> .	<u></u>		ات		_
BAJ- BARXE COOKE SELAR	Darjeeling	18	Darjeeling	Ditto	7,085		12		16		11	15	ı	-279							٠	١.
STEAR.						Ť	=	_	_	-	_	_						·			_	F
é	Daces	18	Dacca		69,919		18		22	٠	18	9	18	31,801								١.
٠,{	Tipperah	16	Commillah	} Ditto{	12,948	8	10		18		8	7	6	1,777		<del>-</del> -						-
				Divisional Total	\$2,160	7	28		36	9	26	16	19	13,078	.,		<u>.</u>	·		.::		Ŀ
	Chittagong	15	Chittagong Town.	Ditto	20,604	3	16		18	ě	13	7	11	3,976		**						<u> </u>
ſ	Pains	16	Patns	) r	155,461	8	24		27	12	15	9	18	19,055								
1	Gув	17	Gys		66,848	1	12	Ξ	13	•	9	3	10	27,607		<u>.</u>	-:-					_
-	Shahabad	18	Arrah	Ditto	89,886	2	11	=	13	6	7	6	7	2,248						۱		Ŀ
	Mosufferpore Durbhungs	10 20	Mosufferpore Durbhunga	ļ	80,223 50,600	4 2	18 13	:-	20 17	7	18 13	8	15 11	9,609 10,192	:::::	:::			::	::	:::	:
ι	Sarun	21	Chupra	J Divisional Total	46,287 896,860	2 14	98	<del></del>	17	38	12	88	18 74	9,605 78,215		<u></u> -			<del>-</del>	•=	<del></del>	<u>  -</u>
	Monghyr	122	Monghyr	,	59,688	8	17		20		12	10	10	9,196								
1002	Bhagulpure	23	Bhagulpore	Ditto	69,678	-3	10		19	6	18	-6	18	2,661						_		
TOBAN.	Purneah	24	Purnesh	] [	16,957	3	18	=	16	-	10	7	18	8,080			<u> </u>	<del></del>		=		-
`	"	_		Divisional Total	145,468	9	46		55	20	35	23	32	19,937			•	-:-				Η.
		١.		GRAND TOTAL	12,06,117	89	817	48	448	156	203		973	+2,08,668								-

### Unnicipalities in Bengal for the year 1876-77.

10	11	19	18	14			15		16	17	18	19	90	31	22	28	24	23
l hand.	Houses on	a or other form of from curinges and vehicles, excluding			(A8	MANT	BRINI F COLUMN BRINI BRI	BKMU	faxati	gardens,			municipal to indivi-	de.	r, exclud-	belance.	taration (co-	about pend of
on houses and	ipts from ii	Wheel tax or oth receipt from car other vehicles, tolls.	Tax on animals.	Tolls and ferries.	on proces-				income from	Rent of houses, markets, &c.		Miscellaneous.	Payments for municipal services rendered to indivi- duals.	Grants-in-aid from	l income of year, balance.	including	Incidence of tars lumn 16) per head	Incidence of income in column 22 per population.
į	Receipts trade.	돌	1	1	Post along	_		ļ.,	Total	1 88 H	100	§	Page dus	Gra	Total ing b	Total,	Incld Patrio	Z ing
Ra.	Ra.	Ra.	Ra.	Re.	Ra.	Re.	Rs.	Bis.	Re.	Ra.	Ra.	Re.	Re.	Re.	Ra.	"Re.	Re. a. P.	Ba a. P
37,062	215	2,342	1,465	3,141	<u> </u>			<del>  -:-</del>	48,815	775	391	8,198	7,500	600	58,164	58,559	164	1 13 8
15,467	84	1,079	589	48		<u> </u>		<u> -:-</u>	16,187	111	345	2,112			17,755	21,933	0 7 8	0 9 0
23,709	1,860	1,470	575	5,014				<u> </u>	32,194	399	782	1,329	167	••••	84,861	38,202	0 14 10	1 0 0
20,242	903	1,608 855	<u>                                     </u>	3,532		-:	<u> </u>		26,285	1,960	485	2,536	159	:	81,445	88,578	1 1 2	1 4 7
3,900 47,911	2,811	3.493	876	8,821	<del></del> -	-:			68,051	2,879	1,617	4.249	816		5,806	6,00kl	1 0 10	184
.53.848	2,811 5,881	6,438		4,820			<del></del>	-:-	1,08,445	804	1,617	17,908		3,746	71,612	82,071 2,08,588	0 18 10	1 3 0
	8.171	13,292	2,569	15,839					2,92,749	4,069	8,574	29,546	7.706	4,346	3,41,996	3,71,740	1 11 11	1 15 9
, 52,678	8,171	10,202		10,000	<u> </u>			<u> </u>	-1-0,150	*,009	0,074	47,040	7,706	3,346	.,,71,1040	3,11,740	1 + 10	184
,41,845	5,251	31,267		4,763					2,82,618		2,451	1,42,098	••••		4,28,054	4,66,238	117	1 10 4
18,621 11,699	813 476	301		1,449 1,725		:::	:::	:::	15,383 13,610	1,670	204 53	1,419 1,179			18,676 15,042	29,436 10,146	0 0 1	0 11 2 0 8 4 0 15 1
4,057	83	272	478	8,429		-::	-::-		8,294	<b>4</b> 1	64	15			R,414	9,896	0 14 10	0 15 1
29,267	548	578	478	0,603				••	37,4K7	1,711	821	2,613			42,182	58,472	0 9 3	0 10 5
7,463				3,870					11,388		76	1,040		.,	12.440	17,831	1 6 2	185
78,005	5,797	31,840	478	15,228					3,81,488	1,711	2,848	1,46,638			4,82,685	5,42,038	1 0 1	179
7,271	•		286						N.286	14,847	603	8,823	1,250		33,778	33,778	1 2 7	8 8 4
7,2/1							<del></del>	<del></del>	5,400	14/041		0,040	1,800		00,110	00,770		
	•												İ					
81,482	214	6,684		14,899					72.740	1,017	783	6,823		<u> </u>	82,372	98,578	1 0 0	1 3 0
8,403	<u> </u>	<u></u>						<u></u>	8,406		77	1,719	97		10,301	12,078	0 10 4	0 32 8
19,880	214	6,694		14,300	-				81,157	1,917	860	8,542	97		92,578	1.05.051	0 18 9	1 2 0
10,908		1,460		5,878	-				18,246	429	198	8,672			22,450	25,726	0 14 8	1 1 8
52,977	276	6,704	7,006	19,925	8.050				89,878	853	2,254	2,605		5,000	1,00,590	1,19,645	0 9 8	0 10 42
21,836	60			1,144					23,040	1,658	1,772	1,114			27,584	55,001	0 8 63	0 6 7 3
11,876									11,976	1,237	720	861			14,174	16,422	0 4 9%	0 5 9
11,147				16,783					26,930	720	166	1,260			29,085 17,887	88,688		0 12 2
17,128 16,250	171			7,800	:::		:::		17,290 24,050		470 722	118 283	::-::		17.887 25.055	24,079 34,660	9 8 8 8	0 57 0 87
,31,214	447	6,704	7,006	44,682	3,080				1,98,673	4,448	6,104	6,750		5,000	2,14,875	2,92,590	0 7 9 2	0 8 7
13,746	607	1,638	693	9,100					25,764	\$77	661	650			27,472	36,608	0 6 10	074
10,360	281	2,160	910	10,506					24,017		902	1,266			25,575	28,236	0 5 6	0 5 10
9.137		8,747	1,668						14,547		30	1,089			15.616	23,606	0 14 6	0 15 6
arrot		0,747														88,600		0 7 6
88 945	أعهها	7 842	9 1004	10 400							985				68,663			
88,243 7,78,469	888 15,517	7,548 67,535	3,986 14,304	10,406 1,15,402	3,050		<del>-::</del> -		84,348 9.89,367	27,798		2,955	9,058	9.846	12,54,464	14,60,132	0 7 0	1 0 8

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# FORM No. I. Statement of Income of Second Class Municipalities in Bengal for the year 1876-77.

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1.	1	mumici			1	munici-		-	Co	MOK!	TT			-	is year.		COME 3	OVETH	d	TEAR	FROM	1	A.
Division.	Districts.	8	Name of	Act under wh		within	a	٥	-	اء	_	5	-	A	previous	7 . F		,	1	<u>                                     </u>	-	,	-
A.		Serial number	municipality.	constituted		Population w	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natires.	Belance from	Class I. (Articles of food by drink for men or suimals.)	Class II. (Animals for slaughter.)	(Fuel, lighting	(Building mate	(Drugs, gun	(Tchaceo.)	Class VII.	Class VIII. (Metala.)
	Burdwan,	1 28 4	Cutwa Cuina Duinhat Rancegunge	1876	{	7,959 27,886 7,248 6,688	2	11 13 10 8	1111	12 15 11 10	9 8 1 9	10 13 10 8	:: :: ::	12 15 11 7	Rs. 164 3,401 896 93	Ra.	Rs.	Rs.	Ra.	Ra.	Ra.	B.4.	Ba.
	Bankoora {	5	Bankoora Bishenpere	Total Ditto Total	{ {	18,795 18,017 34,841	4 3 7	7 6 13	::: ::: :::	48 11 9 20	8	40 7 5	3 2 5	45 R 7 15	4,148 513 -23 513		=======================================	=		=======================================	::	=======================================	111
BURDWAY	Beerbhoom	7	Scory	Ditto		9,001	2	18	=	25	7	8	4	11	1,435		ı.						
	Midnapore {	8 9 10 11 12	Tunlook Chattal Chunderkona Ramjeebunpore Khoerpoy	ין	{	5,849 12,447 11,544 10,614 6,694	2 4 4 4	10 9 8 6	11 11 11	12 13 12 9 13	4444	8 9 8 0 9	3 8 3	11 10 9 6 10	9,315 2,317 2,403 920			===	:::::::::::::::::::::::::::::::::::::::	:::	111111111111111111111111111111111111111		
	Hooghly {	13 14 15 16	Bansberiah Bydahatty Bhuddessur . Kotrung	Total Ditto	{	7,861 13,332 7,417 6,811	3 + 4 4	5 7 6 5	1111	8 21 10 9	20	80 6 6	3 4 4	5 7 6 5	1,159 1,517 96 1,861		] :::   :::	=======================================	=======================================	:::	:: :::	111	1111
		17	South Salar-	Total Divisional To	otal	85,421 175,692	-	23		80	62	118	40	140	4,613 26,260 22			-		<u> </u>	-:- <b>.</b>	==	==
Passi-	24-Porgun- nalis.	18 19 20 21 23 24 25 25 26 27 28 28 28 28 28 28 28 28 28 28 28 28 28	Some Short- man ditto Rappere and Navaulacune Navaulacune Navaulacune Navaulacune Navaulacune Navaulacune Navaulacune Navaulacune Saukhira Saukhira Kahroah Chaudooriah Kallyaune Hebinatta Harppare Joynagare Bagulish Kadulacune Saukhira	Ditto e.	-	65,194 24,127 10,345 26,601 11,522 25,780 18,105 18,987 0,261 12,687 0,261 12,687 0,261 12,687 0,261 12,687 0,261 12,687 0,261 0,261 0,777 2,836 5,709 4,331 7,772 6,690	***********************	12 10 10 10 10 10 10 10 10 10 10 10 10 10		15 13 15 8 14 14 12 10 12 10 12 10 12 10 12 10 12 10 12 10 10 10 10 10 10 10 10 10 10 10 10 10	221111111111111111111111111111111111111	13 11 11 0 7 13 13 13 14 6 6 6 6 10 13 15 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	3 55272 11111111111155	12 10 10 8 12 12 11 9 11 14 7 8 9 13 8	175 -13 1,247 1,047 1,047 47.8 500 1,827 313 814 950 93 787 486 105 2,808								
Dancy 1.		87 38	Nuddes Koeshtes Meherpore	Total		8,468 8,245	4 5	9 7		13 12	4 6	190 9 6	35 5 6	180 8 6	14,103 1,021 488		::	:::	:::	::	- ::	::	:::
	Nudden	40 40 41 42	Helernore Reernugur Moheshpore Commroolly	Disto . Total	"{  	8,124 4,711 3,430 5,251 36,633	5 5 5 5	48 48	:::	11 14 18 14 77	5 5 5	5 5 8	5 4 4 5	6 10 9 0	-126 373 917 7,739		=======================================	:: ::	::: ::::	:: :::	===	11111	 •
{	Moorshed- {	43 44 45 46	Berhamporo City Moorahe- dalad. Jungiporo Kandi	Ditto .	IJ	27,110 40,182 11,361 11,425 96,078	5 3 3	14 14 13 10		18 18 16 13	5 6 3	13 14 16 10 10	5 5 3	19 14 18 10	4,754 19,275 -190 555 24,884		:::	. : :	:::	:::	:::	: ::	1111
_				Divisional To	. !-	107,040		71	:- <u>}-</u>	58		;-	_	49 277	42,538 -817	******	<u></u>			-:-	-:-		=
{	Dinagepore  Rajahainyo {	48 48	Dinagepore Beauleah	Ditto		13,042		11		17	8	9	6 R	11	-538 1,181		===		<u></u>				
Bas-			Pubna	Total	٦	9,675 81,675	6 1	-1	=	14	7	11	9	18 26	978 2,189			==	<u> </u>		-:-		
REBAR.	Pubna{	51 52	Serajgungo Bogra	Ditto Total		22,621 87,751	2 1	14 LQ B6		2	8	9 21	5 6 11	12 6 18	1.709 2,277			 		<u> </u>	<u> </u>		<u> </u>
	Bogra {	58	Sherepore	Ditto	·{ -  -	5.87± 4,220 10,101	2	-1-	1	0	3	В	8	12 8 20	2,425 1,201 3,096			.:- ::: :::	-:- -:- -:-	 	 	.:: 	., (
v V	Bunkpore	54	Rungpore	Ditto Divisional Tot	- 1-	14,945	2 1 23 10		12		!-	}-		16	8,072 -11,134 -538	******				•		=	

# Municipalities in Bengal for the year 1876-77.

10	11	12	13	14		15			16	17	18	19	20	21	29	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wheel-tax or other form of reveipt from carriages and other vehicles, exclud- ing tolls.	Ter on suimels.	Tolls and ferries.	Cocupying boldings were a war circumstances.	TAXES	ATE DE	TAIL FE AS Y).	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneons.	Payments for municipal ser- view rendered to indivi- duals.	Grants-in-aid from Provin-	Total income of the year, excluding balance.	Total, including belance.	Incidence of taxation (co- lumn 18) per head of popu- lation.	Incidence of income shown in column 22 per head of population.
Ra.	-	Ra.	Rs.	Rs.	Rs.	Rs,	Ru.	Ra.	Re.	Ra.	Rs.	Rs.	Rs.	Ra.	Ra.	Re.	Řs. a. p.	11s. a. P.
:::		1,242			4,968 8,795 3,517 7,918	:::	::	=======================================	4,968 8,798 -3,517 9,160	82 1 78 22	106 9 47 81	88 835 84 53			5,194 9,140 3,676 9,329	5,358 12,631 4,071 9,422	0 9 11 0 5 1 0 7 9 1 6 0	0 10 6 0 5 4 0 8 1 1 6 5
		1,242			25,198				26,140	183	256	510			27,339	31,482	087	0 8 10
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					7,937				7,957		219	149			K,325	8,816	087	0 3 9
		73			8,221				*8,214		60	207			3,551	4,9%	0 5 10	0 8 4
::					2.786 3,787 2,700 2,990			=	2,786 3,737 2,700 2,000	255	13 5 8	136 450 67		====	8,196 4,192 2,776 2,124 1,362	8,491 13,697 6,292 4,527 2,382	6 7 7 6 4 9 6 2 11 0 3 1	0 8 8 0 5 4 0 3 0 0 3 2 0 3 3
					1.339		-:	<del></del>	1,839	254	27	84 22 700			1,342	9,392 39,199	0 4 0	0 4 4
::-					2,196 6,563 4,446 2,006	===	::	=	2,196 6,562 4,446 2,096	24		150	47 15 17	10	2,196 6,819 4,511 2,171	8,335 8,836 4,610 4,935	0 4 5 0 7 10 6 9 8	0 4 5 0 8 9 0 9 10 0 5 1
					2,006	<del></del>	-:	<del>-</del>	2,098	24	6 8	47 53 250	79	10	2,171	20,316	0 4 11	0 5 1
	•	1,315			64,328			- <del></del>	05,643	4ls	892	1,825	79	10	68,581	94,821	0 5 10	0 6 1
		Ī	•		17,617				17,617		431	138			15,180	18,361	0 4 2	0 4 3
			:::::		34.944	:::		١	14,344		140	110			1.4 Ethal	14,596	0 9 5	
• •					8.467 9.921 6.549 4,049 5.954	***	:::	=	8,467 9,921 6,848 4,049	21 86	73 22	10 368 1,038			3,477 10,378 7,689 4,114	11,640 8,737 4,261 6,460	0 5 3 0 5 11 0 5 7 0 5 5	0 0 7 3 5 0 0 6 1 9 0 6 7 1 9 5 7 6 9 5 5 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
	******	280			5,954 8,215		:::	:::	5,954 3,594	<sub>1</sub>	3 26	62	******		5,947 5,947 5,917 5,315	6,460 4 507	0 5 5	9 4 0
					3,188 8,744 2,003	:::			5,954 3,594 3,159 3,744 2,003		11 5	431 152 56			8.315	4,507 6.112 4,008 2,879	0 4 5 6 7 2 0 4 6	0 5 2 0 7 6 4 1 9 9 6 8 0 4 1 9 8 10 0 4 5 0 4 5 0 4 3
:::					2,003 2,001		:::	:::	2,003 2.661		10 16	54 71 75 69			3,5.10 2,667 2,825		0 4 7	0 6 8
		::::			1,863 750		:::	=	2.691 1,853 736		*****	75 69			1,428 825 1,369 1,397 1,675	2,374 918 2,156	0 4 7 0 8 6 0 4 2 0 8 6	0 4 5
•••					1,318	***	::		1,313		 91	86 78 7			1,309	2,156 1,863	0 8 6	0 4 3
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···		280			89,689				80,477	108	P46	2,861			93,792	1,67,895	0 4 2	9 5 3
					3,267 2,543 2,032				3,267 2,548		 25	16			3,293 2,797	4,801 9,707 2,128	0 5 10 0 4 4	0 5 11
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::		:::::			2,813 570 2,141	==	:::	==	579 2.141			ic		::::::	2,125 2,551 579 2,157	5,223 1,196 3,56	0 4 41 0 6 4 0 9 6 0 2 81 0 6 04	0 5 11 0 4 19 0 6 7 9 9 8 9 2 8 9 6 7
•••					13,875	-:	<del>-::-</del>	<del></del>	18,375	51	81	338			15,795	17,546	0 5 10	
		·		1,320	14,880				16,200		85	1,133			17,398	22,142	0 B G4	0 10 7
				8,335 %,654	21.708				95.133		231	2,40R 12			27,772	47.047	0 8 8	0 9 8 0 13 6
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				10,309	44,817				81,624	8	813	8,803			59,×30	83,214	074	0 9 11
		. 259		10,309	1,47,280	•••			1,57,878	167	1,810	7,063			1,66,417	2,08,955	069	0 8 6
				1,550	7,629		_::	<u> </u>	9,149		27	405	166		11,937	9,837	0 11 8	0 12 0
•				1,728	9,148				10,876		85	145	11		(1,117	12,298	0 7 10	0 8 1
				1,728	14,035		<del> </del>	-:-	4,887		20	116			10,170	18,329	9 8 0	0 8 4
	<b>,,,,,</b>			1,728	4,910		 	<del> </del>	15,763 5,549	, B	195	291 176			5,751	6,319	0 5 7	0 5 10
					6,283				6,983			38			6,821	8,080	0 4 6	0 4 7
				632	11,188			<u> </u>	11,625	-	25	214			12,072	14,849	0 5 0	0 5 2
	•••••			484	8,837				4,321		81	866		.,	4,768	7,193	0 11 9	0 12 11
(				59	2,402				2,551		17	88			2,601	8,80%	0 9 6	0 9 10
				543	0,320			<u></u>	6,872		98	399			7,509	10,005	0 10 10	0 41 8
414		1,638	234		6,879				7,746			2,338			10,002	18,164	0 8 4	0 10, 10
***		4,038	234	443	45,060	•••			51,855	8	268	8,787	177	*****	55,540	66,674	0 7 7	0 8 1

# FORM No. I .- Statement of Income of Second Class

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€24 <b>c488£ÚM</b> 4 //01		District.	Serial number of pality.	Name of municipality.	Act under constitu	which ited.	Population within pal limita.	Ex-officio.	귷	Elected.	Total.	1	Non-officials.	Europeans.	Natives.	Balance from previous	Chas I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	(Puel, lighting,	Class IV. (Building materials.)	(Drues, gams, and space.)	(Tobacco.)	Class VII. (Cloth.)	Class viii.
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l		pore. }	57	Madareepore	Tota		21,244		26		98	7	21	2	26	2,184				=	=	-:-		=
!	В	acker-{	58 51) 60)	Burrisaul Nulchitty Jluslocotty	} Ditto	{	13,268 2,814 2,861	3 1 1	12 5 6	:::	15 ei 7	1 2	11 5 5	8	10 6 6	8,226 458 683		:::	Ξ.	=	=	:::	=	
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	M	ymen- lingh.	61 62 63 64 65	Nusseerabad Bazitpore Kishoregunge Jamalpore Sherepore	Ditto	{	8,253 4,068 13,637 14,312 8,015	3 1 1 1	12 9 12 8	11111	15 10 18 9	544218	10 0 9 7 6	5  2 1	10 10 13 7 8	193 531 1,383 784 1,935		===	:::::::::::::::::::::::::::::::::::::::	=======================================		=======================================	111111111111111111111111111111111111111	::
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					Divisio	ani Tota	28,030	8	49	-	57	17	40	11	46	8,527 621			ļ	ļ			_	-
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	٦	Balasore .	.   *	1 Danisore	Division						-	_		~	-i	+1,450	<u> </u>							-
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- ···rors.	. I	Loharduge		6 Ranchse Purulis	]} Diu	o	12,08	-	2 16	-1	-1-	-1-			-	46	_		-		<u> </u>	-		=
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	1				Divisio	nal Tota Total	1,199,8		0 984		-	-	-1-	_		+1,53,98	-	<del>                                     </del>		<b>-</b>	-	<del> </del>	-	-
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### Municipalities in Bengal for the year 1876-77 .- (Continued.)

10	11	12	13	14	<u></u>	1			16	17	18	19	20	21	22	98	24	25
Tax on houses and hands.	Receipts from Beenses on trades.	Wheel-fax or other form of receipts from carriages and other vehicles, exchading tolks	Tax on animals.	Tolls and ferries.	Cecapying holding W. A. S.		B IN D COLUM	RTAIL ING AS Y.)	Total income from taxation.	Rents of houses, gardens, markets, &c.	Pines.	Wiscellsneous.	Payments for municipal ser- uses rendered to indivi- duals.	Grantein-and from Provin-	Total income of the year, ex-	Total, including balance.	faridence of taxation (co- fum le) per bend of popu- lation.	Incidence of income shown in column 22 per head of population.
Rs.	Rs. >	Rs.	Re.	Be.	Rv.	Rs.	Rs.	Rs.	Ra.	Ra.	Ra.	Re.	Rs	Rs.	Rs.	-Ra.	Rs. A. P.	Es. A. P.
	-			1,137	6,773	<del>-:-</del> -		<u> </u>	5,429		20 89 42	181			6,930	11,097	0 9 11	0 10 1
,	.,,				4,102 2,764		<u>  ::</u>	<u>:::</u>	5,529 2,764				<i>:-</i> -		5,481 2,896	6,079 4,259	0 9 X 0 3 X	0 9 5
			<u></u>	1,137	6,956		<u> </u>		8,003 8,018	. 12	131	327	92	<del></del>	8,287	10,371	0 9 8	0 6 6
				1,040	1,249	=	==	=	1,240 1,482						1,382	1,707	0 9 8 9 7 1 9 7 5	0 10 2 0 7 1 0 7 5
-:-			-::	1,945	0,654	-:			10,590	12	13	327	92		11,943	14,110	0 8 0	0 8 2
٠					4,535 761	:::		<u></u>	4,555 701		84	105	812		0,506	5,699 1,292 3,924	0 16 3 0 2 11 0 2 10	0 10 8
***						==	<del>::</del>	<u> </u>	3.420						5,506 761 2,441 3,518	4.951	0 2 10	0 10 8 0 2 11 0 2 10 0 3 11 0 6 4
					3,429 3,050				3,050		<u></u>	104			3.206	5.143	0 3 10 6 6 1	
					14,236	<u> </u>			14,286		34	852	MIS	<u> </u>	15,454	20.212	0 5 2	0 5 4
				2.182	41,758	<u></u>	<u> </u>		43,940	12	204	823	901		43,555	Co. 189	0 6 2	
			<del></del> -	2,152	21,700	<u>-</u>		=								·		
	•	.::::		59	1,802		:::	:	1,861 2,311		21	67±			1.982 2,983	3,614 3,330	0 6 4	8 6 9 0 10 0
	·			89	4,113	-:-			4,172		24	769			4,963	0,979	0 7 1	0 8 4
		-			5.416						71	50		!	3.551	1.306	0 710'0	0 8 97
					13,757		<u></u> .	_:_	5,446 14,757	794	3,568	4		L:::_	18,125	20,623	0 710.0	0 6 65
	•				19,203				19,203	791	8,614	63			23,704	26,931	0 5 68	0 6102
***					1,225 4,550 8,550		:::		1,235 4,550 8,550		1 88	73			1,226 4,691 5,579 9,403	2,212 5,848 5,862	0 2 1 0 5 5 0 3 3 0 8 6	0 2 1 0 5 6 0 5 1
 					8,550 6,112 1,225			:::	6.412	2,580	20 150	2,000 231			5,579 9,403	15,128	0 3 3	0 5 1 0 12 6 0 8 10
	<del></del>								1,225		230				1,225	1,585	y 4 8	0 0 2
<del>-::-</del>	<del></del>				16,971			<u>-</u>		2,5%0	5	2,534						0 3 84
***	<u> </u>				4,573 2,301	:::		ادتنا	4,571 2,301						4,576 2,301	7.953 2,026	0 3 0	
	<u> </u>		<u> </u>		6,472	-:-			0,872					<u> </u>	6,877	10,579	0 72	0 3 21
***					8,093 8,619		:::	".	3,093 3,619		82 87			::::::	3,174 3,656	4,135 12,764	0 5 9	0 4 92
		-			6,711				8.711		119			_:_	6,550	17,202	0 317	0 5 22
		::::		5,000	4,013 2,820	: <del>-</del>	::	:::	8.045 2,820		78	ís	:		8,123 2,879	16,155 5,598	0 477	0 41.11
				4,000	6,465				10,868		78	19			10,962	21,5 %	0 71	0 7 18
					2,090 6,705				2,690 6,705	165	51 56	8			2.817	4,524 5,762	0 4 7%	0 A 18
		· · · · ·			8,795	<u> </u>			8,795	105	110	16	<del></del>	<u></u>	11.1.41	13,286	0 4115	0 5 1
				4,000	65,417	-::-	<del></del> -		G1,317	3,589	4,195	2,432			70,383	1,22,677	0 5 0 2	0 5 8 6
•				-						-				<u> </u>				0.52
<del></del> -					1,669				1,469						1,600	4,654	0 5 2	0 10 7
		<del></del>		690	2,4,4				2,050		91 211	434		BOU	3,17%		1	
• • •			<u>:.</u>	* a	4, MB 2,286	::	.::	<u>.</u>	2,256		100			<u> </u>	6,337 2,183	4,911 2,210	9 8 11	
<u></u>		<u> </u>		600	6,601				7,381		410	1			7.8.12	7.201	v 47	0 8 9
			••••	690	10,510	••	-		11,100		531	435		6100	12,649	lii,198	0 6 1	
			837	8,610	13,299				22,845	65	79	1,255			21,244	18,967	0 4 5	0 9 9
•••	` :::	-:			1,870	-::		:::	1,876		131	18 15		:	9.622	1.5(d) 2.5(5)	9 2 11	0 9 <u>0</u> 0 1 1 0 3 0
			937	8,610	15,816				25,1163	- 63	2114	1,958			27,610	35,534	0 6 4	0 6 9
					6,987	-:-			15,067		18	80			7,065	61,590 (	0 6 4	0 6 5
٠	••••		937	8,610	22,803				32,350	45	218	1,318			84,075	85,544	0 11 4	0 6 7
	\ <u></u>	•	<del></del>	·	4,414				4,614	963	220	027			6.194	7,413	0 6 5	0 8 10
			. :: <u>.</u>		2,975		<u></u>	==	8,924 2,975			260 83		<u> </u>	3 01 5	5,281 8,149	0 6 5 0 7 1 # 5 3	0 8 10 0 7 9 0 3 3
-:-					11,313		-		11,313	1463	811	1170			15,457	16,553	0 6 3	0 7 5
					4,540	<u></u>			4,549	2,110	70	78			6,-05	12,231	0 0 0	0 4.0
	1			<u> </u>	4,108	-:-	<u></u>	<u>-:-</u>	4,108	311		157		_==	4.676	5.037	0 11 6	0 19 10
				<u> </u>	1,788		<u></u>		1,765		50	60			26,715	2,311	0 5 10	0 8 10
	1	1,207			21,734				#1,738	8,350	484	1,160					-	0 7 0
100	1	- 1	1,171	80,273	4,22,912	***			4,57,598	7,580	7,805	19,561	1,160	610	4,94,409	0,48,897	0 6 5	

			FOF	RM No. 1	<b>.</b>		
St	latement oj	f Income of	the several	Unions i	n Bengal fo	or the year	1876-7

FORM No. I .- Statement of Income of the several

1	2	8	4	5	6 7									8 9								
-	Stude	manic)			monfel-	NUMBER OF ME COMMITT				HEN	BB2	S OF		Jegr.	INCOME DURING THE TEAR FROM OCTROL							
<u></u>		2	Name of muni- cipality.	Act under which constituted.	within m	a	ь	•	a	•	1	9	A	lous	8 ± 4	b	e	d		10		
Divinion.	District.	Serial number pality.	<b>,</b>	constituted.	Population wi	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from	Class 1. (Articles of food or drink for men or auticals.)	Chass II. (Animals fo	Class III. (Fuel, lightir and washing.	Ches IV. (Building, materials.)	(Druga, gume,	Olass VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII.
	Burdwan {	1 2 3 4 5	Patroshair Konamookhy Jehauabad Baliy Bharobezar	v (B.C.) f	0,940 7,150 13,946 8,529	:::	3 7 22 10		8 7 23 10		3 5 73 16 29	ï	3 6 23 10 30	Rs. 789 -116 488 702 2,514	Re.	Rs.	Ba.  	Ra.	Rs.   	Ra.  	Be.  	EA.
	[	6 7	Bhambazar Kocrgungo Kotulpore	Total	8,529 14,696 1,848 1,582 53,941	" " 3 4	10 29 5 8		80 6 83	"i "š	8	::: -1	50 6 83	2,514 884 902 5,770			===	·::: -::-	===	]	=	
j	Bankoora	8	Joypore	Ditto	2,808	=		=	6		-6		6	508								
	Hooghly	10 11 12 13	Mugra Pandooah Gooptiparah Ralaghur Dwarbasini	Ditto	1,762 3,090 3,686 16,662 1,153	.: :: ::	5 4 4 5 3		5 4 5 3	==	5 4 5 3	:::::::::::::::::::::::::::::::::::::::	5 4 5 8	489 1,839 762 4,003 1,162 8,233				=======================================	111111	1 1 1 1	=======================================	
	Howrah	14	Khanacool	Ditto	11,253	4	100		4		4	  1	4	4,686 + 19,264 - [46]			===		=======================================	·		=
	24-Pergun- { nabs. {	15 16	Barrnsckpore Dum-Dum	} Ditto {	9,105 5,179 14,244		3 7		8 7	1	2 7	ï	8 6 9			:::	-:: -::-	:: ::	:: ::		. :::	.: <u>:</u>
laner- Dissect	Nuddea {	17 18		} Ditto{	8,208 2,633 10,241	::	8 6	:::	5 6	:::	5 5	1 1 1	8 10	671 509 1,276		===		-:: -::-	==	• ====================================	: 	<u>::</u>
	Jessore {	19 20 21	Keshubporo Kotochandpore Berbampore	Total	1,813 7,823 9,835		5 5 10 3	:::  	5 10	2	5 5	:: :::	10	998 1.420 2,412 1.540	<u> </u>	<u>:</u> 	-:: -::	===	=======================================	===	:::	==
Į.	Moorahod- { sbud.	22	Centonment. Downstaind	Ditto {     Total     Divisional Total	2,900 3,950 84,110		12 15		12 15 45		10 13	3	12	304 1,540 + 5,2%2 304				·		- :-		  
EAS- SECOOM SEMAN.	Індрикачес	23	Julpgave	Ditta	5,347	3			5	1	2	1	2	6	.,	<u> </u>				•		
"· {	<b>Б</b> асев	24	Manickgange	Dato	11,542		14		19	1	18	<u></u>	19	1,091	<u> </u>	<u></u>	<u></u>					<u>:</u>
	Backer.	25 27 27 27 27	Systpore  Dowlet Khan Patuakhally Per zepore Rowful	Ditto .	6,351 6,351 454 13,591 6,137	1	4 3 12 5	:::	468 4 3 12	- 1	41 4 3 11	<u>1</u>	4 8 12 5	570 119 114 57		=======================================	<del>.</del>			===	=	
	Myncn-{ singh, {	30 31 32	Rowful Buckergunge Paugud Mooktagacha	Total	9,880 88,113 15,145 3,049		15 59 5		39 6 8		37 37	1 2	16 89 5	1,121 1,941 118 298			-:- -:- -:-	<del></del>	 		-:- -:-	
	втусь. Е	az	m-OFIHERCIE	Total Divisional Total	18,917 72,196	1	13		16	5	9 105	8	11	468 3,692		- <u>:</u> -			-:- -:- -::		- <u>:</u>	-::- 
RAWAS	Patna	83 81 85 86 87 88 89	Khareni Munur Dinapore Kizamut. Mahomedpore Bykutpore Futwa Mokameh Dinapore	} Ditto	5,257 5,526 27,914 6,089 6,088 11,295 10,715 14,170	111 1:11	10 5 5 5 5 5 5		10 5 85 5 5 5		10 5 85 8 5 5 6 0	111111	10 5 5 5 5 5 5	1,652 525 5,570 915 1,807 1,872 2,576 2,981			1.11	::::::::::::::::::::::::::::::::::::::	-		1:1 1 1 1 1 1	*
	- -	41	Dinapore Cantonment. Nowatali	Total	8,896 90,750	 	5 90		5 90		8 90		8 90	1,779					<b></b>	 ";'		1

Inions in Bengal for the year 1876-77.

		r	******						1	-							-	-	1
10	11	19	18	16		15			16	17	18	19	20	21	28	25	24	#	
Tax on houses and leads,	Receipts from Homses on trades.	Wheel-tax or other form of receipte from carriages and other vehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	Tax on persons occapying holdings according to their warm circumstances.	MEXAT NO YEA	OEMBA	STAIL IS AB RY.)	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Parments for musicipal services rendered to indivi- duate.	Grant-in-aid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of texation (column 16) per bead of population.	Incidence of income shown in column 22 per head of population.	Rumaban
Ha	Rs.	Rn.	Rs.	Rs.	Re.	Re.	Ra.	Rs.	Ra.	Ra.	Ra.	Rs.	Rs.	Ra.	Re.	Rs.	Rs. a. P.	Rs. a. p.	
:					1,625 8,001 2,050 1,228 1,876 303 1,107		111111	1:11:11	1,625 8,001 2,050 1,226 1,076 303 1,107		16	7 40 28 9 34			1,625 3,008 2,115 1,254 1,085 317 -1,107	2,414 8,908 2,603 1,956 4,400 701 2,009	0 \$ 8 0 6 8 0 2 5 0 2 5 0 2 1 0 2 7 6 11 8	0 3 8 0 6 8 0 3 6 0 3 1 0 2 9 0 11 8	
					11,268				11,288		16	167			11,411	17,190	0 3 4	0 8 6	
				_::	142	<u></u>	<u></u>		148			26			169	734	0 0 9	0 0 11	
					500 1,816 960 3,263 306 6,835	: : : :	11111	: : : : :	500 1,816 950 3,263 306 6,835	36 2 110		40 1			501 1,816 1,626 3,266 416	989 8,684 1,788 7,269 1,578	0 4 6 0 7 10 9 4 2 0 3 10 0 4 2	0 4 6 9 7 10 0 4 5 0 8 10 0 5 9	
						<del></del>			1,493			— <del>.</del> -			1,493	6,150	% 1 8	0 1 8	
					1,403	<del></del>			1,608	148	16	175			20,097	89,361	0 3 3	0 8 4	
	•				1,821 1,275			==	1,821 1,275						1,821 1,275	1,821 1,275	0 3 2 0 3 10	0 3 2 0 8 10	
			<del></del>		3,096				3,006						3,096	3,096	0 3 4	0 8 4	
	i	•	•		2,957 513				2,857 513						2,857 513	3,528 1,112	0 5 6	0 5 6	
				<del></del>	8,370	<u>::</u>	<del>-::</del> -	==	8,370						8,370	4,640	0 5 8	0 5 8	
					747				747			iı			747 1,963	1,789 3,883	0 ß 7	0 6 7 0 4 0	
					2,699	<del></del> -			1,952 2,099			11			2,710	5,122	0 4 5	0 4 6	
	ļ				743				743			898			1,435	8,175	0 11 3	: 1	
					951				821			2			953 2,588	953 4,129	0 5 3	0 5 8	
					1,694	<del></del> -		-::-	1,694	- <del></del> -		894 905			11,764	10,866	0 4 6	0 + 9	
								<u> </u>											
					1,750	-:-		<u> </u>	1,750				<u></u>		1,754	1,760	0 5 2	0 5 8	
		Ì			4,104				6,104			6			4,130	5,901	0 5 8	0 5 8	
	-	1		12	1,410		-	<b></b>	1,422			11			1,433	1,045	0 8 7	0 8 7	
		<del> </del>		•		<u></u>		<del>     </del>	-						594	1,166	0 1 9	0 1 9	
				====	864 1,488 753 1,700	=		=	364 1,458 758 1,709		<sub>1</sub>				594 364 1,468 704 1,710	1,164 483 1,572 811	0 1 9 0 6 1 0 1 8 0 1 11 0 2 10	0 1 0 0 6 1 0 1 8 0 1 11 0 2 10	
	::::::	::::::					-			<u></u>	i				1,710	6,861	0 2 10	0 2 8	
	-				4,879				4,878		<del></del>		\ <u></u>					·	
	1				4,471 8,290 7,761	<u> </u>	<u> </u>	<u> </u>	4,471 3,290 7,761		8	12 20 22			4,488 8,312 7,795	4,598 3,607 8,203	0 4 6	0 4 6	
	<del></del>		<del> </del>	12	18,188			<del>  ::-</del>	18,165			49			18,218	21,910	0 4 0		
					1,969				1,969		18	106 188 788			2,093 1,484	3,645 2,009 13,780	0 B 11'9 0 4 07 0 4 E1	0 6 4'4 0 6 5'4 0 6 8'4	
	·   :::::	:::::	====	:. <b>#</b> .:	1,969 1,351 7,294	=	:::	=	1,969 1,851 7,294	===	178	788			1,484 8,210	9.579	04 81	0 4 84	
					1,851 1,348 3,527 3,488 4,998	:::	=	:::	1,651 1,348 3,837 3,485 4,093		8	125 1,627			1,473 5,169 3,548 13,081	8,573 8,340 7,032 6,113 15,962	0 4 4 6 6 0 3 6 5 0 6 11 9 6 5 2 5 6 4 7 4	0 4 61 0 8 104 0 7 87 0 5 34 0 14 81	
			-		3,488 4,098	=	==	=		2,572	638	9,265	===	8,478	1				
:	-				1,839		-		1,339	2,072	888	- 685 5.066	<del> </del>	3,478	38,676	8,903	0 5 58		
			-	m)	80,000	1			20,000					1		•	1		1

FORM No. I .- Statement of Income of the several

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<del></del>	<u> </u>	ż			Ē	,	(UM	BER Uo	OF I	IRM	BEXE	OF	-	Ħ	Inc	OMB D	CRING	THE	YBAR	PROM	Ootro	<b>T.</b>
		-paner-			munic	a	ь	0	d.		1	0	h	ious y	а	ъ	6	d	a	1	g	h
diameton.	District.	Serial number of pality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nou mated.	Elected.	Total.	Official.	Non-official.	Europeans.	Natives.	Balance from previous year	Chas I. (Articles of food or drink for men or andmals.)	Class II. (Animals for clauchter)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building mate- rials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII.
								-		- !			1	Rs.	Ra.	Rs.	Ba.	Rs.	Re.	Rs.	Rs.	Re
	Gya , {	42 43 44 45 46 47 68 49 50 51 51	Tekari Danodauggur Johanhad Nowadah Hisnah Rajowly Shershotty futtehpor Aurungabad Ohea Nabbinusgur	V (B.C.) of 1876.	8,178 10,058 21,022 4,704 6,119 5,012 7,623 2,466 3,475 843 2,107		5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		5 5 5 5 5 5 5 5 5		5 5 5 5 5 5 5 5 5		5 5 5 5 5 5 5 5 5	2,672 1,972 1,207 461 1,841 8,22 1,993 904 1,393 661 981				-		:		
2WA	Shahabad <	53 54 55 56 57 59	Chowsa Hhojepore Nasiriguuge Chenarea Jehauabad Chand Chynpore	Ditto	1,427 7,604 5,732 2,879 2,862 591 3,005		5 6 5	  	8 8 5 6 5		8 5 6 5 5	::	3 8 6 6 6	452 110 677 275 196							::	
			•	Total	28,490	_	40	=	46		40		40	2,106	<del></del>		<u> </u>			<u> </u>		٠٠
	Mosuffer- pare.	e1 60	Sectamurhoe Mohnar	Ditto { Total Divisional Total	7,169 7,169 7,169	::: ::::	9 194	=	4 5 9 104	1	3 5 8	1		1,023 75 1,008 35,812		- ::- - :-	<u> </u>			===		
FAGUI-	Purnesh	62 63		} Ditto {	9,400 6,141		12 8	<u>:</u>	12		12	-	12	1,489 474		<u>.</u>	<u> </u>	•	:		_:_	<u>:</u>
				Total	14,634	ï	15		15		16	<u></u>	15	1,90%	<u> </u>	<del> </del>			ï	<u></u>		
RIMMA	Pooree .	64	Pooree	Ditto	22,775	<del> </del> ==			<u>.                                    </u>		-	=		H.340	<u> </u>	<u> </u>			<u> </u>	-:-	- <u>-</u> -	
	Lobardugga	46 66 67	Lohardugga	]	3,139 4,450 4,896	1	5 5 6	:::	5 7	 <u></u>	5 5	٠	5 5	345 507 703		<u> </u>		-	-:-		==	:::
OHOTA LAGROUE.	Manbhoom	{ 66 67	Manbazar .	Total	6,390 2,530 3,290		16	::-	17 4 3 4	1	3 2		16	1,617 9-72 120		<del> </del>   <u>:</u> .	-   "	<del></del>	111			
				Tota)	11.180	<u>.</u>	11	-	11	2	9	-	11	1,100		1==		-			=	
	1			Divisional Total			499	<del>  ::</del>	29 518	24	450	1 12	501	+ 77.02		<del> </del>	<del> </del>	<del>  ::</del>	<u> </u>	<del>\</del>		-

( 15 ) Unions in Bengal for the year 1876-77.—(Continued.)

10	11	12	18	16		15			16	17	18	19	20	21	22	28	24	25	1
Tax on houses and land.	Receirts from licenses on trades.	Wheel-tax or other form of receipts from carriages and other vehicles, excluding tells.	Tax on animals.	Tolls and ferries.	Tax on persons occupying boloines we second to their to their circumstances.	ANY C	OLUM	NS AU	Total income from taxation.	Rent of honese, gardens, markets, &c.	Fines.	Miscellaneous.	Paymonts for municipal ser- tiess rendered to indivi- duals.	Grants-in-aid from Provin-	Total income of the year, ex-	Total, including balance.	Lendence of taxation (column 16) per head of population.	Incidence of meome shown in column 22 per head of population.	Bau.
Re.	ks.	Ra.	Ra.	Rs.	Ha.	Ra	Rs.	Rs.	Rs.	Ra.	Rs.	Ra.	Rø.	Rs.	Rs.	Rs.	Rs. a. P.	Ra. a. p.	
					1,698 1,997 957 774 916 509 1,059 615 814 429		::		1,098 1,907 1887 771 914 509 1,098 615 614 459 501			9 13 13 44 4 2 2 10			1,702 1,688 1,600 775 961 513 1,100 617 824 429 567	4.874 3.869 2.267 1.236 2.305 1.035 2.168 1.521 2.217 1.099 1.435	0 0 9 0 2 75 0 2 47	6 8 89 6 8 69 6 6 97 6 2 76 6 2 62 6 1 76 6 3 663 6 4 62 6 8 95 7 9 3 102	
					16,243			-	10,213			124			10,807	28,504		0 2 4 68	
:::					517 835 872 511 461 160 529	:::		: : :- ::	613 815 872 851 464 105 320			 8 10 		 	518 515 880 851 464 165 320	891 615 1,332 901 1,141 440 525	0 1 10	0 5 8 2 0 1 10 0 2 5 4 0 4 8 7 0 2 7 0 4 6 0 1 9	
			· · · ·	<u> </u>	2,000		<u></u>		901,2			23			4,022	6.124	1 2 4	028	
		:::::			1,119	 <u></u>	<u>.</u>	:::	1,119 1,000	.: ·	· · · ·	<i></i>		<u></u> .	1,119 1.000	2,142 1,075	0 2 3	6 2 0 1 5 4	
	<u> </u>				2,119		<u></u>	_:	2,119					-: :-	2,113		0 + 47		•
	•		:		42,421		<u> </u>		12,421	2,572	888	5,808		8,478	55,181	(ALL DEN)	0 3 68	0 \$ 52	
<u>::</u>		:::: <u>.</u>	•		3,276 1,061				3,276 1,061		· ·	544			3,820 1,061	5,800 1,585	0 2 9	072	
اــنــ	ــنــ	إخنا			4,337	<u> </u>			4.337			044			4 181	6.56	4 4	0 111	
	···				8,970				8,979		161				9,110	17, 189	0 6 3	065	
					308				308						308	653	016	0 1 6	
			160		1,328				1,328 2,042						1,323 2,012	1,530	966	9 8 8	
	<u></u>		160		3,518				8,673			- <del>::-</del>		:-	3,673	5,290	0 1 4	0 4 8	
_					1,183				1,135						1,133	2,035	0 8 1	0 3 4	
::			. 10	:	8543 195 L				596 1,770	:			===		596 1,776	725 1,870	0 3 9	039	
			819		2,480				3,410						3,499	1,590	0 5 6	9 3 9	
			079		6,193				7.172	<u> </u>					7,172	0,590	0 4 30	0 t to	İ
•••			979	12	1,12,450				1,13.441	2,720	1,066	7,510		3,473	1,25,210	2.05,235	0 4 6	0 1 9	ì

## FORM No. I. A STATE OF THE PARTY OF THE PAR Statement of Income of the several Stations in Bengal for the year 1876-77.

## . FORM No. I .- Statement of Income of the severa

1	2	8	4	5	0					 7	: .			8					9		- A -T-	
		-Comm			nunicipal			1	) M M	TIE	E.		آ	18 year.		OMR I	URING	• • • •	TEAR :	PROM	Оство	)I.
_		70	Name of muni-	Act under which	i i	u			d	e.		0	*	previous				d	) °			
DI VIRION.	District.	Serial number pality.	enality.	constituted.	Population within limits.	Ex-officio.	Nommated.	Elected.	Total.	Official,	Nen-official.	Europeans.	atives.	date from	Class I, irticles of food redeath for men r arrent's	Class 11.	Class III. ttel, lishting	Class IV.	Class V. Trues. grups ad spires.)	(T.buceo.)	Class VII.	Class VIII.
************	<del> </del>	.z. ∵  }				إنقا	Ä	<b>A</b>	Ĕ.	ē	2.3	= 1	Ž	<del>-</del>	200	-3*		. = -	: = *	!		
														$\mathbf{R}_{\mathbf{S}}$	R=	Ru.	Rs.	Rs.	Rs.	Rs.	Rs.	Re.
BHAGUL .	Monghyr	1	Jamalpore	V (B. C.) of { 1876, Chap- ter IV}	10,453	3	12		15	-3	12	10	- 6	2,800	<u>.</u>	i 	<u></u>	<u>'</u>			·	
-v==.	Southal Pergunnahs.	2	Sahebgunge	) ter 1V (	8,251	_1	6		7	1	6	4	3	826				:	_ <b></b> '			<i></i>
	g			Total	13,704	4	18		22	٠	18	14	8	3,126			· .	;"	;		•	

## Stations in Bengal for the year 1876-77.

200 2.000	7	4				~				,			, Table	ş-4 *	, =	, <u></u>			
10	11	12	13	14		1	5		16	, 17	18	19	20	21	22	23	24	25	·
Tax on houses and land.	Receipts from lucenses on trades.	Wheel-tax or other form of receipts from carriages and other velocies, excluding tells.	Tex on animals,	Tolls and ferries.	(AH	MANY	en in process and corners and	MINH	Total income from taxation.	Rent of houses, gardens, markets, &c.	Finer.	Mucellaneous.	Farments for municipal services rendered to indivi-	Grants-in-and from Prorm-	Total preeme of the grar, ex-	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 22 per head of population.	Reware
Rs. 14,682	Rs.	Rs. 279	Ra. 167	Rs.	R*.	Rs.	Rs.	Rs.	Rs. 15,128	Rs	Rs.	Rs. 811	Rs.	Rs	Rs.	Rs.	Rs. A. P.	Кв. а. г. 1 9 0	
2,296	•,	522			21)	422	A3 -		3,327		Ć.	473			3,862	4,148	10 +	1 3 0	
16,975		801	• 167		20	422	65	4	14,465		467	1,294			20,266	23,332	138	160	

		FORM No. I.		
			4	
Abstract Stateme	ent of Municipal I	• ncome in the various D	ivisions in Bengal	for the year 1876
Abstract Stateme	ent of Municipal 1		ivisions in Bengal	for the year 1876
Abstract Statem.	mt of Municipal I		ivisions in Bengal	for the year 1876
Abstract Statem.	mt of Municipal I		ivisions in Bengal	for the year 1876
Abstract Statem.	mt of Municipal I		ivisions in Bengal	for the year 1876
Abstract Statem.	mt of Municipal I		ivisions in Bengal	for the year 1876
Abstract Statem.	mt of Municipal I		ivisions in Bengal	for the year 1876
Abstract Stalem	mt of Municipal I		ivisions in Bengal	for the year 1876

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### FORM No. I .- Abstract Statement of Municipal Income

1	2	3	4	5	в				<b></b>	7	دد س		Ī	8				9		TANKET.		_
* 1		ij		1	į.		Num	BBB	OF I	MES	BBR:	o <b>P</b>	Ī	year.	Inco	MB DU	RING	THE Y	BAR Y	ROM C	CTRO	x.
· -	1	munici			munici.	a	6		d		1	,	À	ious y	a	6		d	0	•		A
Division.	District.	Serial number of	cipality.	Act under which constituted.	Porniation within pal limits.	Ex-officio.	Nominated	Elected.	Total.	Official.	Non-official.	Europeans.	Natives.	Balance from previous	Class I. (Articles of food or drink for men or animals.)	(Arimals for	Chast III. (Fuel, lighting,	Class IV. (Building mate-	(Drugs, gums, and spices.)	Class VI. * (Tubacco.)	Class VII. (Cloth.)	Class VIII.
TURDWAN	Burdwan Bankoora Berthoom Midnapore Hooghly Howrah			    Divisional Total	134,446 37,646 9,061 81,749 125,914 109,636	2 22 27 8	125 19 13 56 67 16		26 15 75 100 21	22 8 7 20 84 5	128 18 8 49 475 19	11 5 4 21 31 14	139 21 11 57 74 10	Rs. 10,317 1,079 1,480 19,784 23,925 18,703 +75,283	Ra.	Rs.	Ra.	Ra.	Bs.	Re.	Ba.	<b>Ra.</b>
PERSI-	24-Pergun- nules. Nuldes Jessore Meorabeda- had.			Divisional Total	545,762 111,337 17,787 100,028	13 15	_ 66 	15	266 147 25 81	50 7 21	925 (8) 15 60	53 13 6 20	19 19 61	59,244 21,661 7,204 25,024								
BAJ- SHAHTE AED COOCH BEHAR.	Dinascpore Bajahanye Pubna Hogra Bungpore Julpiroree Darjooling			Divisional Total	13,642 31,675 37,751 10,164 11,845 3,347 7,085	6 5 4 2 3 4 80	1		17 85 80 24 21 8 16	77 5 8 1 5	9 28 21 19 13 2 11	6 0 11 5 1 5 15	11 26 18 20 16 21 1	- 538								
	Dacea Furnedpore Backergunge Mynegmen Tipparah			   Dryisional Total	91,865 27,565 84,856 67,265 28,320	6 3 5 8 4	67 62 62 25		51 70 67 70 29	2 25 6 3	45 62 68 47 20	7	: 61	16,549 2,546 5,348 5,186 1,997						•		= :
CHITTA- {	Chittagong Noskholly			Divisional Total	25,260 8,752 30,012	5 3 5	27 15		32 18	p 4 13	23 14 37	10 3	22 15 37	4.913 847 6,290	:	! !	 	ļ.,	<u></u>	; 	=	:::
PATHA	Patna Gya Shahabad Mozufferpor Durbhunsa Sarau Chumparuu	. 1		Divisional Total	801,550 107,850 120,172 80,035 71,530 70,801 28,595	6 1 7 4 12 11 6	34		134 64 36 42 46 24	16 4 17 10 13 16 11 87	118 64 71 26 29 29 15	15 8	124 65 73 28 26 31 12	48,968 49,531 12,961 11,768 20,561 20,391 4,200								
Buagul- Pork.	Monghyr . Bhaguipore Purnenh . Sonthal for- gunahe. Muldah			Divisional Total	70 151 74,807 30,691 8,031 18,121 201,801	8 7 3 2 3 3 21	i	-	35 34 31 27 22	11 12 8 6 6	24 22 25 21 16	20 11 7 7 3	15 25 24 20 19	11,896 4,732 10,043 1,782 -621 28,543 -621			   		•	:: ::: :::		1 1 1 1
ORIBNA	Cuttack . Poores . Baiasore .			  Invisional Total	63,637 22,775 17,616 104,025	1	1 10	-	51 14 65	17 3	84 111 45	9 2 11	42 12 54	4 1,459 -7,377 8,349 -102 4 9,908 -7,879				:::	::: :::	:::	:::	 
CHOTA NAGPURE.	Hazareebaş Loharduşer Sungbhoom Manbhoom			Divisional Total	(	11	20		39 31 7 81 104	1 27		7 1 5 17 465	, 26 91	3,096 7,034 435 1,567 12,121 +4,37,809 -10,106		-	::	::   ::   ::		:::  -::-   ::-		1 1 1

in the various Divisions of Bengal for the year 1876-77.

10	11	12	18	11			15		16	17	18	19	20	21	22	23	04		
		!		ļ	OTH			יאט ז	¦'					! —	22	23	24	24	
Tax on pouses and land, and on persons occupying hold- ings, seconding to their circumstances.	Receipts from heenses on trades.	Wheeltax or other form of receipts from carriages and other vehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	ocessions.	Tax on coel, stone, N N Interest and lime on we we had kind.	S MAT	/ TOT	Total income from taxation.	Reut of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal cer- rices rendered to indiri- dutts.	Grants-m-and from Provin- cist or Local Funds.	Total meesse of the year, ex-	Total, including balance.	Incidence of taxation (co- lumn 15) per head of popu- lation.	Incidence of income shown in column 21 per head of population.	Rema
Ra. 74,148 8,060 3,921 26,100 70,046	Es. 215  64 2,511	Rs. 3,594 73 1,079 8,433	1,455 1,455  539 575	Rs. 2,141  49 8,821	Re	Rs.	Rs.	Rs.	Rs. \$1,543 8,669 3,294 27,400 45,186	Rs. 908	Rs. 663 210 50 372 1,657	Rs. 5,810 175 207 2,823 4,541	Rs. 7,3%	Rs.	Rs 96.614 8,403 3,551 31,398 94 840	Rs. 1,07,231 9,527 4,986 51,132	Rs. A. P.  0 9 8  0 3 5  0 5 8	Rs. A. P. 0 11 6 0 8 7 8 6 2 0 6 1 0 11 11	
3,36,961	8,171	8,433 6,438	2,560	15,439	<u></u>				1,72,180 3,78,150	2,551 864 4,620	4,182	17,902 31,540	7,583	3,746 4,356	1,95,952	1,14,965 2,14,745 6,05,981	0 10 10	0 11 11 1 12 9 0 13 L0	
8,31,029 46,082 10,162 46,011	5,251	31,556 578	474	4,755 6,603 3,870 10,300	-	-			8,79,591 54,232 14 632 56,-20	108 1,762	3,397 852 76 333	1,45,846 2,951 1,051 4,757			5,24,942 56,897 15,159 61,418	5,77,226 40,654 22,453 47,542	0 11 14 0 49 9 0 12 73 0 0 0	1	
4,36,234	5,797	32,129	. 478	25,537			<del></del>	'	5,00,175	1,578	1.158	1,5 6,00.			6,60 416	7,67,979	0 10	0 13 4	
7,629 14,685 11,198 6,329 8,879 1,760 7,271		1,648	251	1.520 1.7 % 632 043	-				9,149 15,761 11,825 6,872 7,746 1,750 8,256	8	27 105 25 105	\$05 201 214 889 2,338 3 8,822	106		9,837 16,170 12,672 7,800 10,092 1,751 88,778	9,837 18,320 14,349 10,995 13,164 1,760 33,778	0 11 3 0 7 11 0 5 0 6 10 10 0 8 1 0 5 2 1 2 7	0 12 0 0 9 2 0 5 2 0 11 8 0 10 10 0 5 3 8 8 4	
51,086		1,678	1,219	4,125				-	61,361	14,855	866	12,563	1,427		91,072	1,02.212	0 4 2	0 10 11	
62,329 5,366 14,432 21,967 12,617	214	6,654		14.376	  -		   ::   ::	:: 	93,626 9,646 15,677 21,697 12,687	1,917	509 131 15 36 77	6,960 24 327 351 1.719	1 02 812 97	 	9,676 15,928 23,229 14,540	17,09,861 17,016 21,271 28,115 16,177	0 14 7 0 5 8 0 4 6 0 5 5 0 7 1	1 3 0 0 5 7 0 4 8 0 5 6 0 8 2	
	<del> </del>	i	<del></del>	:	1	·	-	'					1.154	- : '- 	i				
12,710 2,311	i :.:.   - ::	1,400	<u></u>	5,937 5,907		=		. 	20,107	420 120	127	3,760 672 4,441		·	24.452 2,983 27.415	29 375 3,330 52,705	0 12 8	0 15 6 0 10 0	
98,240 32,079 32,946 20,138 23,139 23,115 8,795	216 60	6,764	7,006	19,925 1,144 15,783 11,800	3,050				1,35,141 33,283 31,846 35,521 21,010 34,915 8,795	1,219 1,658 3,797 720	6,798 1,772 959 171 889 800	8 354 1,238 2,718 1,200 115 307 16		8,473	1,62,970 37,951 40,320 35,051 2,47,7 36,017 9,096	2,06,983 74,485 63,181 52,798 65,291 66,404 13,296	0 7 2 4 0 3 10 3 0 4 4 5 4 6 7 2 0 4 17 7 10 6 0 4 11 05	0 8 77 0 4 44 9 5 44 9 7 7 0 5 63 9 8 10 9 5 1	
2,39,662	417	6,701	7,006	15652	3,060	ļ		<del></del>	3,04,911	10,559	11,181	14,015		8,478	3,40,142	5,06,263	0 6 02	0 6107	
26,428 12,029 13,474 4,596	281	1,917 2,100 8,747 522	860 916 1,663	9,100 10,300 	! ! !	509		:	40,912 25,686 19,884 5,377	377	1,066 292 30 158	1,461 1,566 1,583 907		.000 	43,916 27,244 20,497 7,946	55,912 51,976 50,540 5,823 7,201	0 14 31 0 5 4 0 9 7 0 11 7 0 6 7	1 0 2 0 5 6 0 10 2 0 16 9	
64,968	888	8,346	3, 133	20,096		500		<del></del>	98,240	377	1,954	5.218		Glia		1,84,551	079	0 10 7	
15,816 8,979 6,997 81,782			937	8,610  8,610	· · ·		 		25,363 8,979 6,987 41,820	66	903 161 261	1,248 30 1,518				21,192 17,169 6,963 45,611	0 6 4 0 6 3 0 6 4	0 6 9 9 6 5 9 6 5	
11,318 8,663 1,768 6,748			](a)		:    :::			 :: -:	11,813 8,222 1,764 7,607	968 2,112 	311 76 50	870 73 60 157			18,467 10,477 1,878 8,075	10 55 1 17.51) 2.511 9.630	0 G 3 9 6 4 8 5 10 9 7 2	0 7 5 0 8 8 9 6 2 9 7 7	
27,930 13,25,800	15,517	71,663	16,621	1,45,687	3,950	500	<del>-</del> -	<del></del> -	2×,910	3,386	481 24,503	1,160 2,34,280	10,213	13,423	85.457 15.85,285	16,011 23,87,036	0 8 1	0 7 2	

## Abstract of Form No. I, giving the following particulars for each Division in Bengal (the details of each will be ascertainable from the annexed statements) for 1876-77.

Ditto Ditto	of municipalities ditto of unions under of stations under	of the second Chapter III of A	ditto	ditto 2.) 1876	876 	24 97 70 2
	•			Total		193
Population	on within munici	pal limits	·		2,	883,195
Number	of towns of which		Committe	os are	-	
· (a)	Appointed by ol-	ection only	•••	•••	:	None.
· (b)	Ditto partly	y by election and	partly by	r nomination		3
(c)	Ditto by no	mination only	•••		•••	190
Apprepa	te number of me	mbers of Municip	oal Comm	ittees—		
(a)	Ex-officio membe					348
(b)	Elected member		•••		***	42
(c)	Nominated men	ibers	•••	•••	•••	1,765
				Total		2,155
Of above						
	• Officials					509
(e)	Non-officials	•••		•••	•••	1,646
						<u>.</u>
( <i>f</i> ')	Europeans	***		•••	•	465
(g)	Natives	••	•••	•••	•••	1,690
					1	n Towns.
System o	of municipal taxa	tion in force—			-	
(a)	Octroi in force	•••	••	•••	]	None.
(b)	Tax on houses a	and lands	***		***	26
(c)	Licenses on trad	es	•••	•••		16
(d)	Tax on vehicles	•••	•••	•••		21
(e)	Tax on animals	•••	•••	•••	•••	14
(f)	Tolls		•••	•••		36
(g)	Fees on public p					1
(4)	Tax on person	s occupying hol	ldings ao	cording to the	oir oir-	
	cumstances	•••	•••	•••	<b>::</b>	167
A	ad imaama uu 3	and hard access		on the totals	Rs.	A. P.
for	of income under the province of or	olumns 8 to 22 o	f Stateme	nt I	23,37,096	300
mur	incidence of to		<u></u>	·		10 11
vacade	incidence per heac	rormanaber m	CONTRA TLOM	WIT BUILDER	,	12 7

## FORM No. II.

Statement of Expenditure of the First Class Municipalities in Bengal for the year 1876-77.

FORM No. II .- Statement of Expenditure of the First

								*					,
1	3	8	•	5	6	7	8 .	9	10	11	12	13	16
<del></del>		Π		į									Expus
Devision.	Instruct	Serial number.	Name of municipality.	Balance from previous year	Income during year.	Interest on debt.	Head Office establish- ment.	Collection of octroi.	Collection of other taxes and sources of sincome (if any special calcalishment apart from that of the Head Office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
	Burdwan	1	Burdwan	Rs.	Rs. 58,164	Rs. 1,904	Rs. '	Rs.	Ra. 1,944	Rs. 10,285	Rs. 10,890	Rs.	Ra. 1,020
ł	Miduapore	2	Midnapore	4,178	17,755		, 1,374	٠	204	2.5711	5,965	106	
MADWAN .	Hooghly {	3 4 5	Hooghly and Chinaurah Serampore Ooterparah	3,341 5,029 790	84.861 81,445 5,808		3,165 8,781 539		128	4,958 8,440 930	10,757 8,111 1,305	188 60	2,676 637
ŧ		-	Total	11,659	71,612		7,485		124	14,230	20,173	248	3,213
į	Howish .	6	Howrah Divisional Total	14,127 20,750	1,94,459 8,41,990	1,904	19,059 31,680		4,550 6,235	25,620 52,694	81,165 67,003	354	80,119 84,352
{	24 Pergunnalis	7	Suburban	38,181	4,28,054		32,418		14,649	48,089	64,283	2,347	16,895
2 2 8 1- 2 2 8 1-	Nadda .{	8 9 10	Keshnaghur Santipore Hanaghat	10,760 4,098 1,482	18,676 15,042 8,414		79:1 885 \$112		1,202 1,074 267	1,396 1,896 815	5,615 6,655 1,566	81 s 324 41	
'			Total	16,340	42,132		2,181		2,563	4,107	13,836	470	48
Į	Jew re	111	Jessoro	4,482	12,440	<u></u>	1,550			746	2,107		478
			Divisional Total	511,403	4,82,635		36,176	<del></del>	19,212	114,84	H2,236	2,726	17,461
AND COOCE	Dark chus	12	Darjeeling	- 970	:E3,778		672	_ <u></u>	NB	7,030	3,526		
<b>3</b> (	Dacca	13	Darca	11,801	82,272	HNI	0,511		1,209	23,654	18,258	::	
क्रिक्	Tippush	14	Comillah Divisional Total	1,777	10,301	881	1,517		1,200	2,595 26,289	2,017	15 15	
ÜMLTTA Gese	Chittageng .	15	Chittagong Town	3,27н	21,450		1,514			5,444	4,314		
. <b>403</b> 0	Patna	16	Patna	19,055	1,60,500		6,126			10,984	25,297		3,219
į	(r) a	17	Gya	27,507	27,584		2,003	:		5,085	12,041	210	8,318
*ATRA	bhahabad	16	Arrah	2,248	14,174	521	1,610			2,400	5,642	89	A2
	M zufferper · Durbhunga Barun	20	Mozufferpore Durbhunga Uhupra	9,609 10,192 9,005	19,085 17,887 25,055	:::::	2,463 374 654	<u></u> :	360 400 875	6,626 1,627 2,696	8,194 7,168 7,441	50 800	747
			Divisional Total	78,215	214,875	254	12,720	<u> </u>	1,644	20,481	64,078	67K	7,811
MARKET.	Monghyr	_	Monghyz	9,196 2,661	27,472 25,575		4,315 3,970			2.545	6,735 8,443		20%
	l urneah .	21	Purneah	8,040	15,616		2,550		812	GAG	6,000		
,			Divisional Total	19,937	68,663		20,544		642	9,906	21,258		206
			(ikand Total	+2,03,068	12,56,164	5,039	1,04,703		29,118	1,64,688	2.60,080	3,778	59.362

## Class Municipalities in Bengal for the year 1876-77.

15	16	17	18	19	20	21	28	23	24	25	26	27	28	*******
TURE.	<u>'</u>	!								<u></u>				
onstruction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charit- able establishments (nespitals, alma- houses, vaccination, &c.).	Education, Science, and Art.	Miscellaneous.	Contribution to Local or Provincial Funds.	Re-psyment of debt.	Total.	Credit balance at the close of the year.	Pebit balance at the close of the year.	Rhnaers.
Rs.	Rs.	Rs.	Rs.	Its.	Re.	Rn.	Re.	Rs.	Rs.	Rs.	Rs.	Ra.		
12,203	1,041				635	421		7,518		3,096	53,608	4,951		
1,696		B82		338	755	137	200	223			14,450	7,474		
4,617 7,277 413	2106 580 27				72 542 87	157 1,810		4,4%8 1,531 744			\$1,172 82,661 6,267	7,030 5,512 1,489		
12,337	800				701	1, 107	651	6,708			64,240	14,451		
44,034	8,427	3,714		4,004	1,996	2,949	1,163	12.372			1,92,141	16,418		
73.170	10,277	4,596		4,412	4,087	5,004	2,014	26,891		3,096	3,28,448	43,501		
94,622	14,423		23.287			4,064	0,000	1,01,5-10	<u> </u>		1,32.064	36,181		
8,018 8,677 1,466		398 122		#45 	1,340 2,300	605 660 484	 876 130	009 961 195	::: <b>.</b>		21,196 16,914 8,004	6,841 2,220 102		
13,561		450		1,615	3,649	1,600	1,000	1,755	ļ <u></u>		67,013	11,60		
4.067	111		57			1,307	417	544			12,047	5,2%		
1,16,450	14,534	450	23,314	1,645	3,619	8.030	7.117	1,03,843			4,01,114	190,02		
8,311	·	1,9 ន្វា	80	6,384	1,701	3,810	duo	1,103		<u></u>	29,919	3,660	: 	
7,873	1,384				1,374	910		4,50)		1,118	68,154	25, 115		
3,584	320		120	382		812	30	472			11,396	042		1
11,459	1,704		120	3×2	1,374	1,222	30	6,208	i	1,118	79,551	26,097	·	
W,967				1,926		292		1,140			24,307	1,129		
82,713	4,610			5,968		2,248	1,320	2,615			03,140	21,505		
4,489	184	1,9(4)		50	765	680	3(10)	930			33,035	22,056		
4,276	452					120		607		610	16,077	315		
9,728 4,457 4,850	2,691 731		131	280 156	1,552	340 115 834	280 175 168	539 672 403		-:-	31,654 15,324 19,232	7,039 12,755 15,128		
<b>60,</b> 707	8,671	1,996	181	6,451	2,461	4,367	2,512	5,656		610	2,10,161	82.136		į
*7.27°				H78	229	1,787	. 271	1,388		1,500	31,186	5,440	i <u></u>	1
814				1,528	0,092	910	393	515			25,518	2,590	<u> </u>	1
4,727				1,026		240		356			16,276	7,120		!
12,821	·			8,127	6,912	2.937	6G1	2,250		1,500	75,30%	15,202		i
2,90,318	35,186	8,901	25,675	24,62 6	20,241	28,162	13.087	1,46,210		4.271	12,37,731	2,22,519		1

## FORM No. II. Statement of Expenditure of the Second Class Municipalities in Bengul for the year 1876-77.

FORM No. 11 .- Statement of Expenditure of the Second

٠.					****		1			Larra			
1	3	8	4	8	6	7	8	9	10	n	12	18	14
		7		i									Expre
DIVISION.	District.	Serial number.	Name of municipality.	Balance from provious year	Income during year.	Interest on debt.	Head Office establish- ment.	Collection of octroi.	Collection of other taxes and sources of income if any special establishment, spart from that of the Head Office is maintained).	Conservancy and cleaning.	Police.	Begistration of births and deaths.	Lighting.
· <del>.</del>	Burdwan	1 2 3 4	Cutwa Culus	Bs. 164 3,491 395 93	Rs. 5,194 9,140 8,676 9,329	Ra.	Rs. 460 994 427 601	Rs.	Ra.	Ra. 727 369 238 1,205	Rs. 2,021 2,074 1,736 1,671	Rs. 42	Ra.
,	Bankoors {		Total	4,148 513	27,389 6,519 2,866	•	2,512			2,539 673	8,002 8,000 1,334	42	
	Bearbhoom	7	Bishenpore Total Soory	-22 513	8,825 3,551		522 754			414 1,284 3,117	4,834	7	
BORDWAN	Midnapore	8 9 10	Tumlook	401 9,315 2,517 2,403	3,190 4,192 2,775 2,124	:	135 426 285 105		<b>323</b>	118 382	1.191 1.490 1.754 1,231 749	10	26
		12	Kheerpoy Total	15,556	13,643		1,116		323	450	6,121	10	26
·	Hooghly .	18 16 16	Total	1,139 1,517 96 1,861 4,613	2,196 6,819 8,514 2,174 15,703		346 262 235 1,263		358 236 234 234 829	1,689 479 414 2,112	1,330 2,760 2,522 1,127 7,757		
		17	Divisional Total	28,290 175 -18	68,561 14,146	-	6,269 947 657		1,153 1,690 498 160	7,507 7 917 109	28,617	50	28
i	- 24-Pergunnalıs -	19 20 21 22 23 24 25 24 25 24 25 24 25 24 25 24 25 26 27 28 28 28 28 28 28 28 28 28 28 28 28 28	Routh Suburban North Ulitto Injure Ancarparab Ancarpara	1,267 1,048 1,048 147 473 560 1,427 298 812 814 950 (88 787 466 1466 1,212	14,5% 8,477 7,880 7,881 4,114 6,887 3,516 5,876 2,067 2,067 1,426 1,426 1,317 1,317 1,317 1,317 1,317 1,317 1,317		178 240 198 161 211 215 194 176 72		100 1,000 828 628 712 443 443 291 100 100 100 277 240 444 240 240 240 240 240 240 240 240	245 289 9 45, 70 149 88	3,541		
Рази-			Kadibatty Total	14,103	98,740		3,963		9,000	2,65%	55,356	102	
BENCY.	Nudden	87 88 50 40 41 41 42	Moheshpore	1,021 -488 -120 374 917 1,739	3,283 2,707 2,128 2,851 570 2,167		300 282 256 315 152 282 1,567		166 245 119 179 50 118	120 102 78 163	1,696 1,370 811 151 710 1,044		\$
		45 15 40	Beerbhoom City Moorshedabad Januapore Kapdi Total	4,754 19,275 	17,585 27,572 9,575 4,447 58,830		83 90 90 90		1,484 1,546 617 640 4,137	6,503 8,441 317 413	3,884 11,550 2,900 2,305 20,105		171
			Total Divisional Total	42,53N	1,66.417	- :- 	5,759		14,134	15,195	81,251	102	171
	Duagepore	1	Dinagepore	-538	9,8:17		1,341	<u></u>	1,040	804	2,198	******	
	Rajshahyo		Beaufeah Nattoro Total	2,459	11,117	- <del></del>	1,646		1,010	476 368 838	8,103 2,171 6,274		
Rajbua- Heb and Choch Behar.	Pubna		Pubna Seeniguuge Total	2,277 2,475	8,751 6,321 12,672		719 943 1,662			172 41 • 213	8,160 8,077 6,177		·
,	Rogra	53	Sherepore Total	3,026	4,708 2,001 7,309		980 1,106			979 240 1,210	1,265 961 2,216 3,491	•	
	Rungpore	"	Rungpore Divisional Total	+11,184 -838	55,540		6,478	*****	1,090	8,496	19,846	•	******

The second secon

## Class Municipalities in Bengal for the year 1876-77.

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15	16	17	18	19	20	21	22	23	24	23	26	27	28
ITVRB.												~	
and roads.		Ī	1	Ī	\$ E &	i i i i i	Ę		Ē.5	1		å	š
# <u>P</u>					Other public works, including gardens and similar improvenents.	Sanitation and charit- able establishments (horpitals, alms- horace, vaccination).	Science,		to Loral Funds.	Re-payment of debt.		##	1 2 2
5 8	Foads.	works.	按		* 1	g, gi		oge.	cial	it of	1	balance at of the year.	balance at i
Construction maintenance	1	E .	Water-supply.	Buildings.	A.	5 8 4 °	Education, and Art.	Miscellaneous.	Contributions or Provincial	ě	1	125	50
a st	Watering	Draimage	활	iği	ad a sta	Post Parts	nd A	\$0e1	锤	a a	Total.	redit	Control
್ರಿ=	🖺		_ <b>=</b> _	. 4	0.245	8 0-10	- B"	<u> </u>	35	- 2	1 6	_ <u>*</u> 5	1 25
Ba.	Re.	Re.	Ra.	Rs.	Ra.	Ra.	Re.	Rs.	Rs.	Rs.	Its.	·Rs.	Rs
401 900 600		100	1.500	500	:	513	140	142 850 167			4,974	394 5,172	,
600 610	116		1,500 82		320	313°	106	167		=	3,779 4,487	202 4,838	==
2,610	116	100	1,582	500	320	38I	316	1,149			20,699	10,783	
925					80	1N7 44HI		43 61			5,85± 2,710	6%ii 44	
925	<del> </del>		- <u>;</u>			557	:	107	<del></del> -		8,002		المنتنا
			<u> </u>	- <del>:</del>					- <del></del>	<u> </u>		721	
104	ļ		<u> </u>						800		4,105	861	
197		500 2,917				150	104 °	29 83 67		100	2 905	656 6,400 2,101	
814 893 645	'-:"	2,017			·	150 471 157 6		67 44 20			2 905 4,725 3,191 2,234	2,101 2,259 1,118	
3(10)						7		20	<u></u>		1,106	-	
2,871		4.617			ــــــــــــــــــــــــــــــــــــــ	N51	371	245		100	16,201	12,995	
67 k 700 70			===	:				82 330 164		:::::: :::::::::::::::::::::::::::::::	2,635 5,879 3,437	700 2,457 773 828	
663 663			" :	110 337	:.: <u>"</u>	10 8		164	····		3,437 3,207	773 828	
2,096				417	95	27/1		785			15,559	4,758	
5,003	116	A.517	1,542	947	501	5,073	717	2,266		100	61,655	30,114	<u> </u>
1.587	•			300		896		her2			17.088	6731	
1,587 2,793 616 2,347 1,364 350						74 470	114	401 401 789 461	ı	====	17,098 14,501 2,750 11,449 7,530 3,436 6,170	6731 81 718	
1,364				450 208	27	376 (38) 378	15	789 461	::.:		7,5%		
7.07							400	293 193		: ::	6,170	1,104 425 200 435	
1,050 410 315 213		203	1			176 800 92 53		219 184		*** **	4,137 3,590	1,005 400 116	
213						63 860	<sub>66</sub>	121			2,964	1,053	
250			===	· •••••		1		43 34		:::::	700	1,053 1,037 200 943 616	
233 433								43 63			1,217		i l
200 232 423 1,299 648 788	150		====			21	132	180 293 187 219 184 121 61 43 43 43 62 77			4,072 4,137 3,544 2,364 1,344 769 1,213 1,217 1,772 2,344 8,946 2,213	155 1,9% 820	:::::
788 15,403	156	2001		1,048		3,532	1.467	56 3,994	<del></del>	<u></u>	95,501	320	
		2001		1,040						<del></del>			
550 795 463 261	<b>•</b> .			 34		 28 114	220 116	128 57 76 855		:::::	3.177 2,000 2,040 1,714 1,865 2,119	1,127	- 507 - 38
251 450				******		***		78 855		::::: :::::	1,714	1,511	
452 870				*****	: ::	788		12				1,777	
5,071				34	1	170	616	702	<u> </u>	_==	13,360	4,544	617
4,955 6,201 1,200 10d	212				===	803 80H	97 473 440	443			17.704 26,519 5.744	1,478 24,529 3,439	
	111				===	70 ) 440	41a	30 60			9,114	83	
12,802	373					2,313	1,019	578			27/13/1	5400	617
30,926	529	203		1,082	35	4,015	2 (0)2	5,179	<u> </u>		1,68,257	45,469	
3,006								828		,	7,127	1,472	
3,786 639	196				41	80 71	198 95	307		1,200	10,929	1,309 1,680	
4,425		90			41	71	95	341		1,200	1,371	3,020	
1,034 906		156	B3	•••••	====	478 570	00	296 195			5,000 5,731	310 2,206	
1,949		156	81			1,048	(4)	401			11,5 13	2,606	
513 698	80					248 511		317 184	<b></b>		3,694 9,954	3,489 815	:::::
1,210	89	· · · ·				759		245			0,649	4,347	
800											7,686	5,478	·i
11,445		240			1,178	1,907	343	1,710		1,200	48,804	17,482	
						4,000							

FORM No. II .- Statement of Expenditure of the Second Class

. 1	<u> </u>	3	4	5	6	7	8	9	10	11	18	18	14
,	<u>}</u>	i-		l li		<del> </del>				<u>'</u>	<del></del>	L	Exp
, Division.	District.	Serial number. **	Name of municipality.	Balance from previous year	Income during year.	Interest on delst.	Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of income if any apertal regalishment spart from that of the Head Office is manitained.	Conserrancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
	Dacca	58	Naraingnuge and Muddun-	R×.	Rs.	Ra.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Furrecdpare {	Bel		4,157	6,030 5,431 2,806		635			570	2,277 1,504 1,133		
1	Farrocupate )	67	Purreedpore	2,131	2,806 8,237		1,022		ļ	100 670	2,637	<u> </u>	
- 1	B	58		940	H 409		1.020		157	1,000	9 544	44	
DAGGA	Backergunge	58 59 69		458 688	1,249 1,382	<u> </u>	258 258			102	458 455	· · · · · · · · · · · · · · · · · · ·	
. "	l ,	61	Total Nussecrabad	8,967 Lies	11,013		1,526, 536	-:	167	- 1,214	1,474	41	
.	Mymensingh	63	Bazitpore	531 1,383 736	5,596 701 2,141		384			1,894 114 860 1,117	1,381 323 929 867	10	
1	l	65	Bilerchore	1,986	3,518 3,209		434 416		<u> </u>	632	850		
	Tipperah	en	Total Brahmunbariah	4.778	15,484		1,797		<u> </u>	4.1 (7	1,3%5	16	_::::
	присы	"	Divisional Total	14,556	45,883		6,073		157	6,110	11,083	104	
OHITTA- S	Chittagong Noukholly	67	Cox's Bazar Noakholly	1,007	1,982		222			142 (48)	585		
gorg. {	Nonkholly	67 68	Noakholly Divisional Total	2,014	4,065		367 589			478	1,210		
											21.1	' <del></del>	
ſ	Patna {	69 70	Barh Behar	2,725 2,602	5,541 14,123		1,941			481 1,954	6,078		 50
		.,	Total Jugdispore	5,227	23,701		2,003		·	2,115	<b>6,229</b>		50
[	Shahabad	71 72 73	Doonarnon	1,157 283	1,256 4,691 5,579 9,495 1,225	=::	675			37 799 629	1,611		
- !	1	75	Bhubooah	5,721 860	9,405 1,225		479 301			993 201	8,3% 799		
. 1		_	Total .	8.507	22,124		2,271		! <u>-</u>	2,560	7,526		
PARRA	Mozufferpore {	78 77	Hajipore Laigungo	8,377	4,676 2,301		404 469			72 73	1,062	<u>.</u>	_==
		,,,	Total Rosserah	1,261	8,877 3,174		1 262		240	144	1,506	:-	_===
.	Durbhunga {	79	Mudacoburee	9,106	3,656	<u> </u>	336		<u></u>	102	1,057		
- 1		80	Total Revelgunge	10,372 8,032 2,754	6,830		588 GH1		840	270 836	2,563 2,548 1,672	180	<u></u>
į.	Sarun {	N0 N1	Dr.WBII	9.764 10.756	8,1*3 2,439 10,902		301		491	2,090	4,220	10	
Į.	Chumnanus 1	82	Motibaree	2,207	2,317 6.760		· 415	<del></del>	81	433	609	190	
`	Chumparun {	83	Bettish Total	4,200	6.760 9,686		419 831		**	639 1,072	2,568	851 851	
			Divisional Total	43,691	79,583		7,634		816	8,501	29,646	741	50
: (	Bhagulpore Sonthai Pergun-	86	Colgong Deoghur	2,071	1,600		• 298			100	590		
PORE.	naha.	85 86	Engirch Bagar (deficit)	1,456	5,837		46		307	592	60%		
·, · · '	Maldah {	86 87	Muldah (duto) Total	225 621	5,837 2,485 822		56 58		345 207 642	391 160 551	2,026 640 2,066		:::::
			Divisional Total	8,527	12,660	-:-	-114		940	1,252	8,954		
47		98	Cuttack	-7,277	24,244		2,078			2.195	4.750		
ſ	Cuttack {	80 90	Jajpore	616 843	745 2,022		621 430			302 114	4,750 757 748		
APPERC	D.1		Total	1,450	27,010		3,020			2,611	6,253		
Ч	Balazore	91	Bulasoro	-102 +1,459 -7,379	7,065		780 8,800			2,095	1,951 8,204		
				-7.379						-,,,,,,	1		
ا	Hazareebagb	92 93 94	Huzareobagh	1,249 926	6,124 4,275 3,658		546 360		108 60	1,368 714 690	1,877 1,627 1,324	9 240	*****
. !!	- (	94	Total	3,096	3,058 13,457		1,200		168	680 2,762	4,639	240	
NAGPORE.	Lohardugga	98	Rancheo	5,417	6,804		1,107			1,075	1,666		
	Manbhoom	96	Purulis	461	4,576		60		382	777	864		15
4	Bingbhoom	97	Ohyebassa Divisional Total	488 9,407	1,878	-:::-	139			194	477		15
		. 1						*****	990	4,000	7,859	840	15
- : - !			GRAND TOTAL	+1,53,989	4,94,408	*****	39,585	*****	18,787	50,870	1,94,734	1,346	200

## Municipalities in Bengal for the year 1876-77—(Continued).

Γ	18	16	17	18	. 19	20	21	22	28	24	25	26	27	28	
DITT	TRR.				<u> </u>								<u>_</u>		
	maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings,	Other public works, including gardens and sminst improve- ments	able establishments able establishments (trygitals, alms- houses, vaccination,	Educati'm, Science,	Miscellaneous.	Curributions to Local or Previncial Funds.	Repayment of debt.	Total.	Credit halance at the rear, close of the year.	Doblt balance at the cicse of the year.	Rumarks. ,
	Ru.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	R×.	Rs.	Rs.	Rs.	Rs.	Re.	
-	2,712			1,034			210	300	242 199		<u>: :</u> ¦	7,443	3,664		
L	683 2,274						74	• ::: ::	43		_::	4,955 3,939	1,224 353	-:	
-	2,937	-:	727	1,634		305	2:12	30	242			8,879	1,577		
	2,560 18 611					:	::::: i	30 40	22 16			8,879 828 1.177	1,809 879 538		
	3,180		727	إحتصا		395	00	100	888	_ = -}		11.181	3,226		
	1,698 562 605	:::::					60 49	30 · 63 130 :			::::	4,919 987 3,060	737 369 761		
	1,028 1,470		117	::::	460 153 4	200 76	42 80 125	130   24   30	707 30	:	"	4,613   8,596 ;	1,517	259	
	4,503		147		ħ17	276	307	254	787			17,191	3-377	559	
	2111		75	i		175	205 .		116 !		ا	8,978	351	- = 1	
-	19,660	<del></del> -	919	1,031	ñ97	756	1,00%	714	1759	إساني		:	1",165	;	
	765	·	179		9 t 152	1.00\$	163 - 212 -		50 90			3.125 ) 2,483 ,	524 847	اخت	
	755		179		176	3,003	405	23	(H)	· · ·		hond	1,573		
1	2,405 1,584	20					50 °	186 1,200	tou 'ou		1	G 119 , 1, (89 ,	1,547 7,648	!	
-	3,993	20		<u> :</u> !	<u> </u>		929	4,350	419		<del></del>	19,508	9,123		
-	1.630	-	31				133		11			1,092 5,745 6,353	1,126 766 1 2,277 1 7,042 1		
	1,040		2,000		76 60	33	40		11 260 54 1,156 151			1,553 1,654	9,277 7,042	1/3	
-	2.75% (		2,024	- ::-	136	33	442	IIS	1,64	`		19,545	11.179		
r	3 000 500	<del></del>		T			170 155	1-11	150			6.157 3,268	1.166	7-2	
-	3,500		<u>                                     </u>				192		4	- · <b>-</b> -	·	1,6%	1, 100	252	
1	60º 4,40%		::		50		1499	(do				5,316 6,024	1,092		
-	6,295				50	-:	176	155				5,370	7.832		
	1,314	314 11	1		10	317	607	500 210	53 177			1,638	8,517 971		
-	1,696	123		<u></u>	10	- :- 117	1.211	710	230			12,277	19, 150		
Γ	165 2,726	ţa:	2 191	1	183		100 27-1		57			2,165 6,867	9 70s 1,595		
	2,891	511	196		381		351		57			g,m,3	1,254		
F	20,123	201	2,227		500	850	5,367	2,154	2.019			79,000	45 014		
١			319	<u> </u>	4.H;	i	72		143 521		:: <u>:</u> :	1 130 3 100	2,440 1,334	-	
-	1,268		85		- <del>  -</del>		195		1 36 8	<del></del> -		4,387 1,870	4-64 0%;		
+	431	<u> </u>					625		, K	<u>-</u> -		6.27	911		
	1,580		4/11		106		607	100	799	==  :		10 \$87	Billey		
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L	3,2% 643 313				:	3,589 650 486			91		_ :_	17,477 2,473 2,180	683		
-	4,239		<u> </u>			4,915			1,253			22,330	3,587		
-	3,4%2 5,721			<del> </del>	25	200 5,145	<u> -:-</u>		1,807	<u> -::-</u>		5,776 27,706	2,:72	1,521	
-			-	-			<u> </u>	,		ļ					
	584 645 711			•			403		220 67 21			5,509 3,508 3,503	1,918 1,303 030		
·	2,846	<u></u>				<u> </u>	19% 260	<u> </u>	301			12,761	8,852		1
F	1,774	<u> -</u>  -		4	<del></del>	<del> </del>	100	ton	466			6,5%	5,020	1	
	286		320	-	75	135	10		57			8,370	1,667		i [
-	818.0					ļ	380		1,385	,		1,859	11,009		Ì
-	DH, 171	1.0%1	7,851		3,574	135 9,143	1,008	7,217	17,470	:000	1,200	4,72,790	1,69,598	3,174	1
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# FORM No. II. . Statement of Expenditure of the several Unions in Bengal for the year 1876-77.

FORM No. II .- Statement of Expenditure of the several

.1	8	8	•		6	7	8	9	10	11	12	18	. 14
3 .		-		year.									Expa
Talion.	District.	Serial number.	Name of municipality.	Balance from previous yet	Income during year.	Interest on debt.	Head Office establish- ment.	Collection of octrol.	Collection of other taxes and sources of income (if any special establ; shment apart from that of the Hend Office is maintained).	Conserrancy and cleausing.	Police.	Begistration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.
	Burdwan	1 2 3 4 5 6 7	Patroslair Sonamookhoo Johanabad Hally Shambazar Koorgunge kotulpore	789 144 448 702 2,514 844 542	1,825 8,008 2,115 1,254 1,985 317 1,167		290 458 450 395 503 119 203			72 60	1,575 848 605 1,058 110 853		
BURDWAN	Bankoora '	8	Total Joypore	5,779 668	13,411		2,418			182	222		
BURDWAN	Hooghly	9 10 11 12 13	Mugra Pandooah Gooptiparali Balaghur Dwarbasim	4×8 1,8,9 702 4,943 1,162	501 1,816 1,026 3,206 416		84 216 237 846 12			  10	298 768 601 1,690 276		
Į	Howrah	14	Total  Khanacool Divisional Total	8,253 4,668 19,264	7,025 1,403 20,097		290 3,623			10	8,553 405 10,220		
	24-Pergunnahu {	15 16	Barrackpore Dum-Dum Total Chogdah	671	1,821 1,275 3,096 2,857		 		179 84 263	742 621 1,403	3,00 1,19) 1,597 1,62		
PRESI- DESCY.	Nuddea {	19 19 20	Chogdah Jagooh Total  Keshubpore Kotochandpore	1,270 1,270 1992 1,120	3,370 747 1,003		216 204		33 190	94	1,789 1,789 886 828		
Į	Moorahedabad {	21 22	Total  Berhampore Cantonment  Dowlutaland  Total	2,412 1,540 -304	2,710 1,635 953 2,554		480		3R 88	***	1,216 669 671 1,235		
	Julpigore .	23	Divisional Total Julpigorea	5,222	11,764		810		885	1,585	6,4251 1860		
BAJSHAHTR AND COOCH BRHAR.	Расса	21	Munickgunge	1,001	4,110		612			98	2,514		
	Furreedpore	25	Ryedpore	212	1,438	_::::	320		<u></u>		1,345		<u> </u>
DACCA	Buckergunge	26 27 28 20 30	Downt Khan Patushhilly Perwojkere Bowfal Backergunge Total	579 119 114 57 1,121 1,961	504 363 1,464 754 1,710 4,980		171 50 145 150 279			166 	842 106 1,057 1,109 724		10000 10000 10000 10000 10000
Į	Mymensingh {	31 32	Tangni Mooktagacha	113 295	4,483 3,312		245 316			1,000	2,857 628		
			Total Divisional Total	3,002	7,795		2,32H			1,000	2,080 10,476		
	Patua	33 34 36 36 37 38 39 40	Khagoul Memir Dimpore Nizatutt Dimpore Nizatutt Mahomodpore Hykutpore Futwa Mokamel Dimpore Cautonment Nuwadah Total	1,552 525 5,570 915 1,807 1,872 2,670 2,831 1,770	2,063 1,484 8,210 1,658 1,473 6,169 5,643 18,931 2,024		211 200 288 111 124 509 460 588 180 2,634			278 102 1,040 11 161 302 331 8,353 101 5,858	1,195 905 8,654 1,349 761 2,144 1,963 3,270 792		
PATHA	Gyra	42 45 46 46 46 47 48 40 50 51 52	Tekari Uncodinnagur Uncodinnagur Nowadah Hiyush Rajuwly Sherghotly Futtehpore Aurengabad Okabihunggur	2.678 1,472 1,217 461 1,341 5,02 1,003 1,003 1,508 661 1,518	1,702 1,986 1,986 1,990 775 964 518 1,100 617 624 429 507		11 11 11 11 11 11 11 11		,180 240 152 72 120 72 204 94 179 96 180	144 144 • 78 144 72 78 60 72 104 36	1,196 1,450 859 433 719 341 932 839 289 294	57 43	
•			, Total	13,027	10,307		121	<b></b> ·	1,487	998	7,368	159	<u> </u>

Unions in	Bengal	for t	he year	1876-	77
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	16	17	18	19	20	21	22	23	24	225	26	27	24	
DITURE.			!		<u>-</u>	.'	ـــــ ا			1	<u></u>		!	
Construction and maintenance of roads.	Watering roads.	Draimse works.	Water-supply.	Buildings.	Other public works, ireluting gardens and similar improve- ments,	Sanityry and charit- able establishments (hospitals, alms- horees, vaccination,	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt,	Total.	Credit balance at the close of the year.	Debit balance at the close of the year,	Rema un
Ra.	Rs.	Ra.	Rs.	Rs.	Ra.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	
225 183 1,202 	`					420	•	5 5 6 6		=======================================	1,222 2,020 1,134 2,020 1,134 2,034 1,060 10,064	1,192 583 583 818 1,541 428 940 6,380		
					_==		ļ	ļ <u>.</u>		_ =	210	491	_ <u></u>  .	
290 1,225 712 1,455 90 8,790								210 21 21 3 210	73.55		683 2,170 1,611 8,692 390 8,438	304 1, f = 4 177 3, 647 1, 188 6,820		•
	_:::-		ļ <u></u>			4:0		235	_:	<u>.</u>	715	5,114		
8,440						4.0					1.921			
								221			3,000	' '		
137	• .							25 58			2,912 457	1,296 675		
183							<u>.</u>	83			2,669	1971		
			:::	·-		<u></u>		8 16			605 ' ), 196	1.131		
		<del>-</del> -		_::!					•	::	1,801	3,321		
B43		:::		_ : : :		_::	<u></u>	 	1,162	_ = [	2,502	736		
726 j		!		_ : :			_ : - :	AS AIR	1,162		8,157	5,965		
			إ!		 						1,713	47		
_==			700	<del></del> -;	_==-		<u>:-</u>	185			1,082	1,119		
		:_									1.666		21	
100	= ]		: :				::::	4	= :	:.::	1,009 156 1,210 1,258	155 527 862	447	
1,000					:		-::::-!	164			2 007	1.575	461	
942			:   .				••••••••••••••••••••••••••••••••••••••			- <del></del>	8,544 3,389	1,012		
1,565		246	ات				531 531				r,078	1,2%		
2,655		230	7181	<u> </u>			531	272	-:		15,451	3,927 1,666	444	
100 3,502 50 100 600 728 100	300	4		423 840 1,349	261	270 2,962		1,503		ارتت	2,585 1,809 9,369 1,171 1,086 3,931 3,303 13,885 1,209	2,000 4,011 1,102 2,254 3,678 2,810 2,077 2,534 19,626		
8,000	800	181	-:- <b>-</b> -	2,652	261			1,439			38,641	2323		
		142		75	276 54 407 55 313		1	15 18 27 23 63 16 16			1,551 9,209 1,3 M 851 1,586 585 1,296 582 1,156 676	1,569 921 415 725 470 807 989 1,061		

17	NT.	TT 6			Expenditure	-0	42.	
FORM	No.	118	statement	of	Expenditure	07	tae	severa,

					( 38	)						. •	
			****			F	orm No	. II.–	-Statemen	t of Ea	penditu	re of th	e sever
1	3	3	4	5	6	7	8	9	10	11	13	18	14
		!		7.									Exp
Dividion.	Dutrict.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head Office establish- ment.	Collection of cetro.	Collection of other tan-a and sources of income (if any special earlyshment apart from ther of the Hoad Office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
	ł		•	Rs.	Rs.	Rs.	Re	Rs.	Rs.	Rs.	Rs.	Rn.	Rs.
A7#4-	Shahabad	54 54 55 56 56 57 58 59	Chowsa Bhojepore Nasirigunge Chenaree Jehanabad Chand Chyppore	366 452 140 677 275 196	518 815 890 851 464 185 829		108 127 928 216 381 87 65			 161 111 36	885 648 647 891 272 88 802		
contd.			Total	2,106	4,028		910			311	2,718		
ι	Mosufferpore {	60 61	Sectamorhee Mohnar	1,023 75	1,119 1,000	:::	263 168			139	396 495		::::::
		l	Total	1,008	2,119		4,096			139	891		
HAGUL}	Purnesh {		Kusengunge	35,512 1,4%0 474	3,820		825 120		1,4%7	7,886	27,0%) 2,105 711		
•			Divisional Total	1,963	4,681	<u></u> .	445		<del> </del> ;	<u>8</u>	2,816		
LISSA ,	Pooree	62	Pooree	8,349	9,140		793			566	4,816		
	Lohardugga {	63 64 65	Dornnda 2	345 547 765	306 1,323 2,042	<u></u>	61 132 314			96 1 16 297	145 639 600		
OTA OPORE			Total	1,617	3,673		544		<del></del>	539 /	1,421		:: <u>:</u>
Į	Manbhoom {	66 67 68	Rughunathpore	90 <b>3</b> 129 60	1,133 598 1,770		10 18 29		16 19) 3as	234 102 273	711 836 432		
		İ	Total Divisional Total .	2,717	7,172		601		510	1,144	2,986		
			GRAND TOTAL	+77.025 -450	1,28,210		12,832		2,583	12,021	64,743	159	

Unions in Bengal for the year 1876-77 .- continued.

15	16	17	18	19	20	21	22	23	21	25	26	27	28	
TURE.											'			•
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Sanitary and charitable establishments (foe- pitals, alm-bouses, to-cination, &c.).	Eduration, Science.	Miscellaneous,	Contribution to Local or Provincial Funds.	Bepayment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year,	Remark
Rs.	Rs.	Ra.	Rm.	Rs.	Ru.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	
											493	391		
*****											815			
			******	" "				3 196			980	353	· · · · }	
461						•	****				900	77 261		
							i				130	310		
13				····			1		<u> </u>		380	145		
474		<u> </u>						199			4.612	1,516		
187				16				16			1,015	1,127		
<u> 1</u>			.,,,,,					52			715	360		
187				14				68			1,730	1,487		
5,700	300	1,178		2,846	1,649	3,406		T,916		ļ	57.224			
		1.13.7					<del></del>				07,229	3,772		
											2,431	2,474		
	••••								]		N3N	697		
								<u> </u>			3,269	3,675		
- 1	ĺ			l	l			i						
2,380		_:_:_			74		<u> </u>	85			9,723	8,766		
	-			l	(	' '	1							
216		*****	****					120			1,253	215 517		
300		:::::		400		•		124			1,946	MG2		
630		:-		400				129			5.666	1,624		
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30		<u></u>			100		18	23	- <del></del>		2,024	1,570		
tibe .				400	100	35	14	153	•		6,590	3,290 ,		
eiGet .														

FORM No. II.
Statement of Expenditure of the several Stations in Bengal for the year 1876-77.

FORM No. II .- Statement of Expenditure of the several

	2	8	• !	Б	6	7	8	9	10	11	12	13	14
				Feat.	É								
Division.	District.	Serial number.	Name of municipality.	Balance from previous	lucome during year.	Interest on debt.	Head Office establish- ment.	Collection of actroi.	Collection of other taxes and courses of income (frant special establishment apart from that of the Head Office is maintained).	Conservany and cleausing.	Police.	Registration of births roll denths.	Lighting
93 { 2083 {	Monshyr Bonthal Pergun- naha.		Jamalpore	Rs. 2,400 326 8,124	Rs. 16,344 8,863 26,266	Rs.	R9. 2,672 1,278 3,848	Rs.	Ro.	Ks. 3,549 752 4,312	Rs. 3,364 258 3,652	Rs.	Rs.

## Stations in Bengal for the year 1876-77.

				- 77	-		7222		. 2127						
-	15	16	17	14	19	20	21	22	23	24	25	26	27	24 :	
								<u> </u>		!					
1	DITUES.						•								•
	Construction and main- tenance of reads.	Watering roads.	Prainage works.	Water-supply.	Buildings.	Other public works, including gandens and smilar insprove-	Sanitary and charitable establishments (tos- pitals, almshouses, vaccination, &c).	Education, Science, and	Miscellancous.	Contributions to Local or Provincial Funds.	Re-jurnent of debt.	Total.	Credit behance at the	Debit balance at the close of the year.	Remarks.
						!	!					1		į	
	Rs.	Rs	R×.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	
	6,944 116	178	113		168	 180	90	180	1,478 48	:	50A 180	16,721 2,980	2,423 1,199		
	5.315	• 173	118		103	187	910	180	1,826		700	19,710	3,622		
						<u> </u>	!	•				<u></u> :			

## FORM No. II. Abstract Statement of Municipal Expenditure in the various Divisions in Bengal for the year 1876-77.

## FORM No. II .- Abstract Statement of Municipal Expenditure in

		3	4		6	7	R	9	10	11	12	13	14
			į								•	Expen	
ATRIOR	Dastric t	Serial numbre.	Name of municipality.	Dalance from previous year	Inc me during year.	Interest on debt.	Head Office establish- rient.	Collection of oetroi.	Collection of other taxes and sources of income if fany special card-lishment ament in the tax of the Head Office is maintained.	Conservancy and cleansing.	Police,	Registration of births and deaths.	Lighting.
, 394E	Burdwan Hank dra He i bhoom Midnayore H sighly Howrth		Total	Rs. 10,317 1,676 1,135 19,734 23,925 18,793 175,283	R4. 96,914 8,493 3,551 31,368 94,340 1,95,052 4,30,648	Rs. 1,904	Rs. 8,751 754 084 2,480 9,683 19,339	Ra.	Re. 1,344 527 95: 4,559 7,887	Rs. 12,936 1,347 1,117 5,029 16,352 25,620 60,361	Rs. 21.581 4.556 1.503 12.395 31.630 1.06,035	Rs. 43 7 716 248	Rs. 1,020  25 5,213 50,119 84,378
htms:-{	24 Pergumaha Nudda Jessore Moorshedabad		Total	#8,984 91,461 7,294 25,924 †1,07,163 -1,121	5.24,942 59,297 15,159 61,418	1,001	96,368 4,978 2,630 363 42,769		26,011 3,641 4,260 83,921	52,150 4,864 933 12,674 70,321	1,22,480 21,416 3,321 21,510	2,849 497  2,828	16,565 98 476 171
Maj- Oranya D Coocu Berla.	Dinageporo hambinto i mas h mri Rum; r Julpa, neo harpeling		Total	- 538 2,159 2,277 3,626 3,072 6 - 279 + 11,140 - 817	9,437 16,170 12,072 7,369 10,022 1,754 33,778 91,072		1,341 1,469 1,692 980 1,196 136 672 7,286		1,010   8G	504 838 218 1,219 724 617 7,630 11,145	2,154 5,274 6,177 2,216 5,401 960 3,526 23,852		
redg	Daces i uncedpore Bullersune Mynersu h Pipparah		Total	16,549 2,544 5,348 5,486 1,587 31,326	95,512 9,676 15 923 23,229 14,640 1,56,674	884	11,141 1,412 2,321 2,394 2,289 10,491		1,299 157 	23,787 670 1,514 5,207 5,901	20,049 33 982 7,111 7,465 8,937 12,434	• 45 10 65	
- STTA- 1	Chittapring Nonkholly		 Total	4,943 317 5,290	24,492 2,053 27,115		1,786 367 2,193			849.3 1947 1924	4.500 1.210 6,100		·····
{ 	Patra (1738 Shah ibad Mirziffer w Duchi unga Sarun i muniparun		Total	47,463 40,534 12,861 14,764 97,664 20,591 4,260	1,62,970 57,353 40,420 35,051 24,717 86 017 9,056 3,46,142	251  251	10,913 2,214- 4,101 8,481 972 1,559 833	**************************************	1,487 369 619 1,364 88 3,946	19,257 6,041 6,757 6,940 1,407 4,7-6 1,072 46,759	\$9,768 20,173 15,886 11,686 9,726 11,661 2,738	392 88 50 400 531	3,249 3,313 62 747  7,591
- 大学なる	Monchyt Bluggere tun in benibd Pergun- tut t		Total	11,996 4,732 16,043 1,752 -621 28,556 -621	43,816 27,244 20,197 7,846 7,822		6,387 4,256 3,004 1,322 114		76.2 307 612 1,591	10,151 2,654 1,344 551 15,378	10,140 9,023 8,876 956 2,646 31,690	G5	208
Separate in	Cutter L Prorec Bulanore			+1,450 -7,277 8,349 -102 +0,809 -7,379	27,010 9,140 7,065 43,215	•	3,020 703 750 4,002			2,611 566 384 3,561	6,268 4,816 1,951 13,020		
Prima	Havareebagh I chardusya Sungi is sin M mbhoom		Total	5,096 7,034 453 1,561 12,124 †4,37,998 —10,106	13,457 10,477 1,474 6,875 33,487	3,039	1,200 1,651 139 117 8,107		169 892 1,060 50,487	9.763 1,614 104 1,3×6 5,856	4,932 3,090 477 2,876 10,775	240 240 240 5,236	22 22 50,631

## the various Divisions in Bengal for the year 1876-77.

									-	TTTE / A.L.					
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ITURE.						· · · · · · · · · · · · · · · · · · ·						···			
					424	12245	gî		7.			0 1			
roads	•	1	- 1	- 1	Other public works, including gardens and similar improve- ments.	Sanitary and charit- able establishments (bo-pitals, sims- houses, vaccination, &c.).	Science		Centributions to Local or Provincial Funds	debt	1	er the	井		Remarks.
8 I	roads	works		i	, FE	G. EF	ŭ	ei	27	20	1	the year.	lance at the year.		
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25	. ii	e i	2	ž,	£ 5 5.	1 E	Ari	«celi anecus.	P. P.	Ĕ	. !	2-	2.2		
Construction maintenance	Watering	Draimage	Water-supp <sup>1</sup> y.	Buildings.	10 E	15 Post	Elucation.	Hice	55	Repayment	Total.	close	Dehit close		
			<del></del>			1									
Rs.	Re.	Rs.	Ra.	Rs.	Ra.	Re.	Rs.	Ra.	Rs.	Rs.	Rs.	Be.	Rs.		
16,443	1,157	100	1,582	500	955	1,722	846	. 8,609 107		3,096		22,049			
925 ] 501		******		•••••	<b>ND</b>	587		107	300		84,971 8,332 4,105 30,460	1,219			
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4,11,789	36,740	18,382	27,075												

## Abstract of Form No. II, giving the Provincial Totale for each column from 5 to 28 for the year 1876-77.

	y	oor 1876-77.			
i		4			Ra.
Balance from previous year	***	•			+4,87,808
	•••	100	***	. "L	-10,106
Income during the year Interest on debt	***	*** 4	••	***	18,99,288
	***	***	***	***	8,089
Head office establishment	4+6	***	•••	4**	1,60,468
Collection of cetroi	***			***	****
Collection of other taxes and		of moone	***		50,487
Conservation and denning	+>-	***	***	•••	2,52,491
Police		***			5,24,109
Registration of births and d	eathe	4	***	***	5,286
Lighting	***	***	••	•••	59,631
Construction and maintenant	ne of ros	dek	***	***	4,11,759
Watering roads	***	激		***	36,740
Dreinage works		7	•••	***	18,882
Water-supply	***			***	27,075
Beildings A.		***	***	***	81,847
Other public works, including	r zazdin	raficnia bua n	improveme	nata	31,380
Bendary and cheritable of	tablish	nents (homi	tals, alms	honess.	03,000
vaccination, &c.)					44,866
Benestion, Boisson and Art		****	***		21,018
Miscellantous	***	***	•••	•••	
Contributions to Local or Pro	هٔ امندسات	A		***	1,68,318
Reserveent of debt		11,2603	***	414	1,480
tenformers of stable	414	•••	***	***	8,894
			Makail		10 70 040
["			Total	***	18,56,840
Balance of the ve			,		***************************************
Committee on sub-mose or the ke	AND THE PERSON NAMED IN				4 000 000
Table College	444	•••	***	***	4,73,998
* ratio department	•••	***	***	***	3,648
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## - REPORT

## MUNICIPAL TAXATION AND EXPENDITURE

IN THE

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1877-78.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1879.

## REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

### LOWER PROVINCES OF BENGAL

FOR THE YEAR 1877-78.

No. 230.

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Dated Calcutta, the 25th March 1879.

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. I—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1877-78, together with classified statements showing the income and expenditure of the municipalities, unions, and stations for that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

2. Calcutta Municipality.—The year 1877 was the first working year of the municipality under the elective system, which came into operation towards the close of October 1876. Some progress was made during the year in the sanitary improvement of the town, but the Commissioners spent much time in profitless discussions, and cannot be said as a body to have shown much practical ability in dealing with the business that came before them. The inability shown by the Commissioners and the Chairman to grasp clearly the financial position of the Municipality, or to control its working effectively, and the financial difficulties resulting therefrom, were fully set forth in the Resolution on the Report of the Municipality for 1877, and as the remarks them made have already been communicated to the Government of India, they need not be repeated. The drainage in the northern part of the town was extended by 13.03 miles, thus bringing up the completed drainage to 99.58 miles, and leaving 75.77 miles still to be constructed. A contract was entered into with the Oriental Gas Company for the complete illumination of the town with gas. Arrangements were also made

during the year for the cleansing of private houses by the formation of a new department called the night-soil service. The new system proved expensive,

and its introduction was attended with many difficulties.

3. Meetings of the Commissioners.—There were 104 meetings during the year, including 89 Committee meetings. On the arst introduction of the new Act (IV, B.C., of 1876) separate Committees were appointed to look after the working of the various departments of the municipality; but the system was said not to work well, and the special Committees were during the year merged into a general Committee called the "Town Council," to which questions of all sorts are now referred for consideration and disposal.

4. Municipal Finances.—Owing to the estimates of 1877 being incorrectly framed, and to heavy additional expenditure having been incurred, in some cases without the sanction of the Commissioners, the present state of the municipal finances is anything but satisfactory. As the necessary result, a heavy burden of taxation must be borne by the town during the next few years, and many of the sanitary improvements so greatly needed must be indefinitely postponed. The attention of the Commissioners has been drawn to the unsatisfactory state of their finances, and they have been advised to take immediate steps to place the municipality in a state of solvency and to introduce the reforms so urgently needed in every branch of the municipality. If the year 1879 does not show an improvement in the working of the municipal administration, it will be a question whether the control of the affairs of the town should not be placed in other hands.

The following statement shows the actual revenue of the municipality for the year 1877-78, as compared with that of the previous year:—

Items of inc	ome.		Income during 1876-77.	Income during 1877-78.	
				Rs.	$\mathbf{R}s.$
House-rate	•••	•••		8,86,026	8,33,556
Police-rate	•••			3,47,211	2,33,934
Lighting-rate		•••	,	2,85,948	2,25,933
Water-rate			٠	5,12,665	4,88,615
Licenses on trades	and profe	2,52,980	2,52,250		
Carriage and horse	tax	•••	•••	1,64,247	1,85,185
Rents of houses, ga	rdens, an	d markets		1,54,300	1,30,492
Fines and penalties		•••		33,156	31,440
Miscellaneous	•••	•••		2,20,396	2,73,410
Payments for mu	nicipal se	ervices rende	red to		
individuals	•••	•••	•••	******	1,34,024
		Total	•••	28,56,929	27,88,839

The total income during 1877-78 was therefore Rs. 27,88,839, and adding to this the balance at the close of the provious year, which amounted to Rs. 9,44,518, the amount available for expenditure was Rs. 37,33,357. A considerable portion of the balance was, however, represented by stores which practically could not be brought into use, and the funds at the disposal of the Commissioners did not in practice amount to so much as Rs. 37,33,357.

5. The revenues of the municipality are mostly derived from direct taxes. The general fund comprises the house-rate, the license tax, the horse and carriage tax, hackery registration fees, trade refuse fees, and other miscellaneous receipts. The rates of the year 1877, as compared with those of the previous year, were as follows:—

•				1876.	1877.
House-rate	•••	,	•••	7å per cent.	7 per cent.
Water-rate		•••	•••	41 "	41 ,,
Police-rate	•••	•••		21 ,,	2 "
Lighting-rate		•••	•••	2 "	2

<sup>6.</sup> Assessments.—During the year the assessments on houses and lands in wards Nos. 1, 3, 4, and 6 were revised.

In addition to the general work of revision, the assessment of 4,515 houses in different parts of the town was enhanced during the year, owing to the construction of new or additional buildings. In the case of 718 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The result of the year's operations was an increase in the assessed annual value of property in the town amounting to Rs. 3,05,121, and a decrease amounting to Rs. 1,19,078, or a net increase of Rs. 1,86,043.

7. Operations of the License Department.—Twenty-six thousand three hundred and thirty-five licenses were granted during the year. Of these, 152 were issued to Joint-Stock Companies; 1,425 to merchants, bankers, &c.; 216 to barristers, attorneys, and pleaders; 141 to mooktoars and law agents; 16 to surgeons; 100 to licentiates of medicine, apothecaries, veterinary surgeons, &c.; 22 to owners of markets; 124 to hotel-keepers, manufacturers, &c.; 87 to owners of cargo-boats; and 337 to brokers and dealers in precious stones. The rest were issued to petty dealers, pawnbrokers, money-changers, &c.

The rest were issued to petty dealers, pawnbrokers, money-changers, &c.

8. Expenditure.—The following statement shows the expenditure of the municipality under the different revenue accounts, as compared with the pre-

vious year :--

Items of expenditure.		Expenditure during 1876-77.	Expenditure during 1877-78.
		Rs.	Rs.
Interest on debt		7,48,165	7,18,613
Head Office establishment		2,57,019	2,45,373
Collection of rates		53,902	50,152
Conservancy and cleansing	,	2,12,885	2,73,696
Police		3,51,555	2,23,111
Registration of births and death	В	1,814	3,587
Lighting		2,20,731	2,33,156
Construction and maintenance of	roads	3,42,670	3,83,731
Watering roads	•	38,746	31,161
Drainage working expenses		37,057	59,924
Water-supply		1,93,100	2,01,202
Buildings, repair of		28,079	3,043
Other works of public utility		7,779	4,685
Sanitary and charitable establish	ments	24,052	2,49,891
Miscellaneous		88,109	1,10,166
Repayment of debt		2,92,782	3,00,188
•	Fotal	28,98,445	30,91,679

9. Loans of the Municipality.—The municipal debt at the close of the year 1877 stood as follows:—

			Rs.
Debenture loans from the public	at 6 per	r cent.	 54,99,600
Drainage loans from Government	at 41 p	er cent.	 24,59,400
Market loans from Government a	t 41 per	cent.	 12,22,395
Office building loan from Govern	ment at	41 per cent.	 1,30,000
Water-supply loans from Govern	ment		
First loan at 4 per cent.		· · ·	 52,00,000
Second loan at 41 per cent.	•••	• • • • • • • • • • • • • • • • • • • •	 4,11,000
Third loan at 41 per cent.	•••	•••	 1,45,000
		•	
		Total	 1,50,67,395

The charge for interest amounts to Rs. 7,34,011 yearly, viz. Rs. 3,29,976 on loans from the public, Rs. 2,08,000 on the first water-supply loan of 52 lakhs from Government, and Rs. 1,96,035 for the other loans from Government. Besides these sums, the municipality has to pay annually Rs. 3,00,344

towards a sinking fund, viz. Bs. 1,10,000 for loans from the public, Rs. 1,04,000 for the first water-supply loan, and Rs. 86,344 for the other loans from Government.

The question of the consolidation of all the existing Government loans, except the first water-supply loan of 52 lakhs, into one loan, bearing interest at 41 per cent., is under the consideration of the Government of India. It is proposed that the amount of the sinking fund in connection with the loans proposed to be consolidated should be credited in reduction of the consolidated amount, and that arrangements should be made for the repayment of the

balance within a certain number of years by equal half-yearly instalments.

10. Drainage Works.—The drainage of the northern part of the town was considerably extended during the year 1877. The total length of sewers constructed amounted to 68,847 lineal feet, or 13.03 miles. The completed drainage measures 99:58 miles, leaving 75:77 miles still to be constructed. The house

drainage operations were also satisfactory. The total number of premises connected with the sewers up to the end of the year was 11,590.

11. Road Department.—The budget grant for the year under this head amounted to Rs. 3,57,500, but the expenditure was Rs. 3,42,271. New layers of stone were put on six streets, measuring 596,493 superficial feet; new layers of them on broken bricks were put on severe at roots measuring 100 010 layers of khoa or broken bricks were put on seven streets, measuring 199,010 superficial feet, and thorough repairs were done to 60 streets with stone and khoa, measuring altogether 654,094 superficial feet, and partial repairs were carried out in every ward of the town.

Street-watering.—Street-watering was carried on in all the large thoroughfares and streets; 9,409,441 square feet of road surface was watered. Of this, 3,768,955 square feet were watered with filtered water, and 5,640,486 square feet with unfiltered water; 35.6 per cent. of the total area of road surface

still remain unwatered.

13. Conservancy.—The scavengering of the public streets and lanes was regularly performed. Seven thousand one hundred and sixty-three wagon-loads of refuse were removed from the town to the Salt Water Lakes. The drains, public urinals, and latrines were all well looked after, and the sewers regularly flushed. One thousand three hundred and six persons were prosecuted for breach of the conservancy rules, and 655 persons were convicted;

Rs. 1,524 were realized as fines.

Tank-filling.—Fifty-four tanks were emptied during the year, and 38 were filled up with street refuse. The work of filling up 10 more tanks was in progress at the close of the year. A very large number of open tanks (i.e., tanks which are not enclosed and private) still remains to be filled up. The quantity of materials available for filling tanks is very limited, and therefore it is feared that the work will take a long time to complete. But it has been impressed upon the Commissioners that whatever tanks are taken in hand should be filled up as soon as possible, and immediately covered with earth:
to partially fill up a tank, or to leave the sweepings thrown into it uncovered,

is likely to do more harm than good.

15. Bustee Improvement.—The Licutenant-Governor, in reviewing the report of the municipality for the year 1876, took the opportunity of suggesting that the Commissioners should set aside a sum of money every year for the purchase of bustees, should clear and improve the sites thus obtained, and sell the lands for the erection of houses on approved plans. Unfortunately, however, the financial difficulties under which the municipality labours have not permitted the Commissioners to set aside money for this purpose, and it seems highly improbable that they will be able to do so for a considerable time. Most of the proprietors are unable to incur expenditure on improvements, and, as money cannot be borrowed under the Act for this purpose, progress for some years must necessarily be slow. But although no interior conservancy of busiess was undertaken, except in a few cases where the owners could be induced to pay for the work done, some improvements of minor importance were effected in different parts of the town during 1877 by filling up tanks and foul ditches and laying out new roads.

In a busice at Machooa Bazar Street three new roads were projected, and have since been taken in hand; two new roads were also under construction in the bustec between Machooa Bazar Street and Baranosey Ghose's Street.

the Southern Division of the town two native landowners have undertaken the improvement of their estates. Improvements have also been commenced

in a part of the town known as Anthony Bagan.

16. Night-soil Department.—The most important change made during the year for improving the sanitation of the town was that connected with the removal of night-soil from private houses. The establishment of nightmen was revised during the year, and a scale of fees was settled by a special Committee. The new arrangements are reported to have proved beneficial, though hitherto they are far from satisfactory from a financial point of view.

17. Municipal Railway.—The municipal railway line, which was constructed in 1866 for the purpose of removing the refuse of the town to the Salt Water Lakes, was worked with efficiency during the year. The line is 12 miles in length, and is also used by the Port Commissioners for running goods trains from the Eastern Bengal Railway to the Strand Bank. A sum of Rs. 12,163 was paid by the latter body for this privilege.

18. Reclamation of land. The management of the square mile of land owned by the Commissioners in the Salt Water Lakes, and used for the deposit of rubbish, appears to be satisfactory. The soil is admirably suited for the cultivation of the more valuable crops and of garden produce, and the trees that have been planted are in a flourishing condition. The population of the six villages situated on this land is increasing in number, and it is worthy of

note that the inhabitants continue to enjoy comparative immunity from sickness.

19. Water-supply.—The quality of the water supplied to the town, though not quite equal to that of 1876, was good. The amount of organic nitrogenous matter present in the hydrant water was larger during the year than in 1876. This, it is said, was due to the large rainfall of the year. The analyses made during the year showed that the water of the pipes contained on an average ammonia, representing nitrogenous organic matter, to the extent of 046 per million, and chlorine, representing dissolved sodium chloride, to the extent of 10-40 per million. The daily average quantity of water supplied to the town was 6,719,266 gallons, or 178,112 gallons in excess of the supply in the previous year. Seven hundred and ninety-six premises were connected with the pipes for the supply of water during the year; in 788 cases the connections were for domestic, and in 8 for business, purposes. The total number of premises connected up to the end of the year was 10,471.

20. Lighting of the Town.—The total number of gas-lamps lighted in the

town at the expense of the municipality was 2,794, and the total number of oil-lamps was 787. The average illuminating power of the gas during the year was 14.02, the power required by the contract with the Gas Company being only 12. The illuminating power of the gas was somewhat greater in 1877 than in 1876, but is still capable of being increased, and its purity might

be greatly improved.

Vital Statistics and Health of the Town.—The number of deaths registered in the town during the year was 13,704, against 12,961 in the previous year. This gives a death-rate of 31.9 per thousand of the population—a percentage higher than that of any year, except 1875, within the last seven years, as shown below :--

1871	***	***	***	•••	23.9
1872	•••	•••	***	•••	24·1
1873	•••	•••	•••	•••	24·1
1874	•••	•••	•••	•••	26.8
1875	•••	•••	•••		32.7
1876	•••	•••	•••		30·1
1877	***	•••	•••	•••	31.9

The Commissioners call attention to the fact that the death-rate during 1875, 1876, and 1877 was much higher (about 25 per cent.) than during 1871, 1872, and 1873, notwithstanding the large outlay upon sanitary improvements. The comparison is not a fair one, both because previous sanitary improvements influenced the death-rate of 1871, 1872, and 1873, and because deaths have probably been more accurately registered during the last few years than was formerly the case, and the year 1877 was, it is believed, an exceptionally unhealthy year outside Calcutta as well.

The following table shows the number of deaths and births during 1877, classified according to nationality:-

			Deaths.	Births.
Hindoos	•••	•••	9,200	4,873
Mahomedans		•••	3,614	1,820
Non-Asiatics		•••	814	230
Mixed races	•••	•••	. 504	482
Other religious creeds	•••	•••	72	52
				***************************************
		Total	13,704	7,457

Of the total number of births, 4,111 were male births and 3,446 were

female births. The ratio of births per 1,000 of the population was 17.3.

The deaths from cholera in 1877 were 1,418, as against 1,857 in 1876.

Although the number was less than in the preceding year, yet the steady increase of cholera from 1871 is very remarkable, and has never been satisfactorily explained. The Commissioners do not attach so much importance tactorily explained. The Commissioners do not attach so much importance to impure water as a cause of cholera as Dr. Payne does; but it cannot be denied that impure water is a fertile source of diseases of all sorts, and the completion of the arrangements for an adequate supply of pure water for the town, and for the removal of all sources of impure water, would be of incalculable benefit to the community. The doaths from fever in 1877 were 5,151,

as against 4,361 in 1876.

22. Municipalities in the interior of Bengal.—The year 1877-78 was the first year in which the new Bengal Municipal Act, 1876, came into full operation. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:-

First class :	nunicipalities	•••	•••	24	25
Second class	s municipaliti	es	٠	97	97
Unions	•••	•••	•••	70	69
Stations	•••	•••	•••	2	2
		Total	•••	193	193

There was an addition of one to the number of the first class municipa-There was an addition of one to the number of the first class municipalities. The town of Rampore Beauloah, in the district of Rajshahye, was raised from the status of a second class to that of a first class municipality. The union of Mooktagacha in Mymensingh was made a second class municipality, and a new union called the Palkote Union was formed in the district of Lohardugga, in the Chota Nagpore division. The abolition of the union of Patuakhali in Backergunge, which was reported last year, took effect during the year under review. The number of stations remained the same as in last year. The names of the Nawabgunge and Agurparah Municipalities, in the Barrackpore sub-division, were changed to North Barrackpore and South the Barrackpore sub-division, were changed to North Barrackpore and South Barrackpore Municipalities.

23. Constitution of Committees.—The constitution of the Committees of the several municipalities was as follows:---

	EUROPEANS		NATIVES. OFFICIA		CIALS. NON-OFFICIALS.			TOTAL.		
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
First class municipalities Second class municipalities Unions Stations	176 263 18 14	178 811 11 14	972 900 501 8	284 985 476 7	155 326 24 4	149 365 97	293 846 489 18	818 981 460 17	448 1,179 513 28	1,296 697 21
Tetal	486	814	1,690	1,788	509	845	1,646	1,781	, A,165	3,966

It will also be seen that the number of official Commissioners was in the aggregate less than one-fourth of the total number of Commissioners. attendance of the Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

Elective System .- As stated in last year's report, the elective system was in operation in three municipalities in these provinces-viz. in the municipalities of Burdwan and Serampore in the Burdwan division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42, as in last year. The Magistrate of Nuddea reports favorably of the working of the system in Kishnaghur. The new members were regular in their attendance at meetings, and took due interest in municipal work: In Burdwan and Serampore there was nothing requiring special notice in the practical working of the system.

25. Municipal Benches.—Benches of Magistrates for the disposal of prose-

cutions for breaches of conservancy rules sat in almost all the first class, and in many of the second class municipalities. The following table shows the work

done by these benches:-

Number of cases instituted during the year 6,796 Number of cases in which processes issued 6,475 Number of persons against whom processes were issued 8,720 Number of persons convicted 7,368

Assessments.—The tax levied in the first class municipalities is a rate on the annual value of holdings, except in the town of Comillah, in the district of Tipperah, where the tax is an assessment upon persons occupying holdings within the municipality, according to their circumstances and property within the municipality. The latter mode of assessment is in force in almost all the second class municipalities and unions. The assessment on houses and lands in a portion of the Calcutta Suburban Municipality was revised during the year, resulting in an increase of Rs. 1,775, and a decrease of Rs. 1,718. or a net increase of Rs. 57 per quarter over the demand of last year. The decrease in the assessment was due partly to the revision of the boundaries of the municipality sanctioned in September 1877, by which a number of buildings were excluded from municipal limits, and partly also to remissions and reductions on appeal.

Revised assessments were also made in the following municipalities:—in Sooree, in the district of Beerbhoom, and in Bankoora and Bishenpore, in the district of Bankoora. In Bankoora the revision resulted in an increase of Rs. 619, and in Bishenpore of Rs. 459, over the assessment of last year. In the town of Ghattal the assessment was reduced from Rs. 4,000 to Rs. 3,841, owing to heavy losses sustained by the people in consequence of the flood in

October 1876, which swept away upwards of 500 houses in the town.

Assessments were also revised in the municipalities of Bagjullah, Kadihatty,

Barripore, Kullaroa, and Chanduriah, in the district of the 24-Pergunnahs.

There was a new assessment made during the year in Pubna, which raised the demand of the tax by Rs. 910 over that of the preceding year. In Rungpore also the assessment was revised, resulting in an increase of Rs. 690 to the income of the municipality. In Noakholly the old assessment, which was made previous to the introduction of Act V (B.C.) of 1876, was revised during the year, with a view to meet the enlarged requirements of the municipality. At Cox's Bazar the assessment list was revised by a sub-committee appointed for the purpose. The result of the revision is not yet known. In the Patna division a general revision of assessments in almost all the first and second class municipalities was made, resulting in an increase of Rs. 22,674 in the income from the tax on houses over that of the previous year. In the town of Balasore a revised assessment was carried out, which largely increased the income of the municipality. The amount of assessment on permanent houses was raised to Rs. 7,786, and that on rice-stalls of traders to Rs. 818, making a total increase of Rs. 8,554. New assessments were made in Cuttack and Jajpore, but they did not take effect till after the close of the year.

# 27. Fresh imposts levied during the year. During the year the provisions

### In the Burdwan Division. i 2. Culna.

	annua o D 10	•								
	In the Presidency Division.									
1.	North Suburban.	1 10.	Takoe.							
2.	South Suburban.	11.	Satkbira.							
3.	North Barrackpore.	12.	Kullaroah.							
4.	South Barrackpore,	18.	Chandooriah.							
5.	Baraset.	14.	Joynugger.							
6.	Nychatty.	15.	Bagjullah.							
7.	Busseerhat.	16.	Kadibatty.							
8.	Goberdangs.		Kooshten.							
9.	Baduriah.	1 18.	Coomercelly,							
	47 WAL OLD AN 141	,								

In the Rajshahye and Cooch Behar Division.

1. Rungpore. In the Patna Division. 1. Gya.

of the new Municipal Act, relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities named in the margin. Fees for the registration of carts only were ordered to be levied in the following municipalities: Boidobatty, Buxar, Nussecrabad, kholly, and Kendrapara. The imposition of the tax on carriages and animals was

sanctioned in the municipalities of Hooghly and Chinsurah, Santipore and Colgong. In some of the towns these imposts were introduced late in the year, and therefore no actual realization of revenue took place during the year under review. Towards the close of the year the Commissioner of the Presidency Division brought to notice certain circumstances connected with the system of taxing carriages, animals, and carts, whereby a person who had paid a tax or fee for keeping a carriage, animal, or cart within one municipality was liable to be called upon to pay a second tax or fee for using the same carriage, animal, or cart within a neighbouring municipality. The final settlement of the question was found to be attended with many difficulties, and the matter was still under consideration when the year closed.

28. Rectification of Municipal Boundaries.—The boundaries of the municipality of the Suburbs of Calcutta and of the North Suburban Municipality were revised during the year. The old boundaries were ill-defined and did not in all parts coincide with any line of road or other actually existing defined land-They were therefore found to be very inconvenient for police purposes, and consequently for some years past another boundary was arbitrarily taken for such purposes. The result was that certain tracts of the country, while paying rates to the Suburban Municipality, used to be guarded by the police of the North Suburban town. To remedy this anomalous state of things, two villages named Nonian and Synthee were transferred from the Suburban to the North Suburban Municipality.

The boundaries of the town of Kendrapara in the district of Cuttack were also revised during the year, and 14 adjacent villages lying on the opposite bank of the Gobri river, which runs below the town, were, on the recommendation

of the local authorities, included within municipal limits.

Proposals for the revision of the boundaries of the municipalities of Hooghly and Chinsurah and of Purulia in Manbhoom were under consider-

ation at the close of the year.

29. Income.—The following table shows the receipts of the different classes of municipalities, unions, and stations, as compared with those of the previous year :---

	First Class Municipalities.				Morre	CLASS IPALI- ES.	Unz	ons.	STATI	ons.	TOTAL.	
Heads of Receipts.	Calcut	Suburbs of Salouta and Howrah.		nterior.	187 <del>6</del> -77.	1677-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	1876-77.	1877-78.	1876-77.	1877-78.								
Rate upon owners according	Re.	Re.	Ra.	Rs.	Ra.	Re.	Rs.	Bs.	Rs.	Re,	Ba.	Ba.
to the yearly value of houses and lands owned by them.  Tax upon occupiers of hold- ings according to their	8,95,198	4,00,537	5,78,976	4,00,314			*****		.,,	17,001	7,73,460	8,33,645
Tax upon carriages and ani-	87.768	45,78	44.194	1		4,42,564 28,880			1		5,59,840 58,184	5,00,799
rials	14,504 9,564 804 1,64,720	11,58 8,02 1,48	19,188 1,05,818 26,994	6,097 1,12,644 80,266	7,895 30,275 7,589	6,667 31,447 6,877	1,066 13 5,780 10,963	1,580 24 8,116	976	227	43,579 1,46,667 86,107 3,57,982	36,043 1,53,141 41,741
Total	6,22,51	28,51,67	6,88,951	6,88,80	4,94,408	5,88,127	1,38,210	1,27,166	20,500	20,649	: 18/20,288	20,20,490

It will be seen from the above statement that the total income of all the municipalities exceeded that of last year by Rs. 1,27,132. The increase is observable under all the heads of income, except under the head of 'Fines and Fees,' which shows a decrease of Rs. 17,587 as compared with the receipts of 1876-77. There was an increase under each of the first three heads, which comprise 'Taxation proper.' The total increase under these heads amounted to Rs. 1,01,553, the figures being Rs. 15,15,546, against Rs. 14,13,993 of the previous year.

30. Total sum available.—Adding the net balance of the previous year, amounting to Rs. 4,70,143, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the year was Rs. 24,96,563. Deducting the total expenditure during the year, which amounted to Rs. 19,98,034, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 5,04,708.

31. Expenditure.—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations

during the year :-

	•											
	FIRST CLASS MUNICIPALITIES.					D CI.ASS	Uni	o <b>ne</b> .	STATIONS.		TOTAL.	
Heads of Exprediture.	and H			nterior.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	1876-77. Rs.	1877-78. Ra.	1876-77.	1877-78. Rs.	Ba.	Ra.	Re.	Ra.	Rs.	Rs.	Ra.	Hs.
Betablishments, including collection charges Police Conservancy Conservancy Lighting Studdings Studdings Registration of births and double double Miscellaneous, including inserver of heart problements.	72,712 97,458 74,509	78,274 1,04,404 1,72,008 1,24,684 49,683 38,057 2,467	61,109 1,63,522 1,10,379 1,44,762 12,348 20,560 57,278	65,156 1,69,180 1,19,165 1,56,824 12,405 9,768 83,860	68,372 1,94,734 50,870 98,474 263 3,874	65,244 1,96,131 54,697 98,012 1,323 4,828 14,647	15,414 64,743 12,621 17,649 3,246 8,090	15,479 66,808 18,124 17,814 1,189 8,438	3,345 3,652 4,312 5,318 103 666	3.784 2,865 8,816 8,785  845 176	2,10,955 5,24,109	2,27,887 5,38,388 3,68,010 4,08,119 63,399 54,187 67,678
of, dobt	1,18,912	85,622	61,061	1,03,896	19,079	75,085	4,278	10,258	2,226	4,114	1,81,156	2,78,885
Total	6,24,195	0,56,724	6,13,139	6,71,608	4,72,796	5,11,865	1,26,800	1,37,345	19,710	20,992	18,56,640	19,98,634

The expenditure, it will be seen, amounted to Rs. 19,98,034, against Rs. 18,56,640 in the previous year, the result being a net increase of Rs. 1,41,394. The increased expenditure was incurred under the following

Items i	n which increa	sed expend	ituro W	as incurred.		Amount of increase.
						Rs.
Establishmer	at and collec	tion charg	95			16,932
Police	•••			***		14,279
Conservancy	•••			•••		1,15,519
Lighting	•••	•••				3,768
Buildings	•••	•••			•••	22,340
Miscellaneou	s	•••	•••	•••		97,729
				Total increase		2,70,567
here was a fa	illing off in	expond	iture	under the follo	wing	heads :-
•	J	•				Amount of decrease.
				•		Rs.
Roads		•••	••	•••		8,640
Public Work		•••				1,19,878
			•			655
Registration	of births an	d deaths	•••	•••	•••	000

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated before, to Rs. 1,41,394.

Names of divisions.	Amount of increase. Rs.	32. Establishment and Collection Charges In-
Burdwan	87	creased cost on account of establishment proper
Presidency	11,899	was incurred in most of the divisions as shown
Rajehabye and Cooch Be		
Dacca	483	in the margin. Bhagulpore and Orissa divisions
Chittagong	464	showed a decrease under this head, viz. Rs. 1,717
Patna	1.140	
Chota Nagpore	370	and Rs. 2,894 respectively, or a total decrease of
Total increased cost establishment	of 14,252	Rs. 4,611. The net increase in the cost of establishment was therefore Rs. 9,641.

Under the head of 'Collection charges' the following divisions showed an increase:—

					Amount of increase.
					Rs.
Burdwan division	•••		•,	•••	1,671
Rajshahye and Cooch B	ehar division		•••		482
Patna division			•••	•••	1,854
Orissa division			***		7,130
Chota Nagpore division	•••		***	•••	144
	Total increas	e in	collection charges	•••	11,281

Decreased charges under this head were incurred in the divisions named below:—

		•	•		Rs.
Presidency division	•••	•••	•••		3,631
Dacca division	•••	•••	•••	,	173
Bhagulpore division		•••		•••	186
			Total	•••	3,990

The net increase was Rs. 7,291. Adding the additional expenditure under the two heads of 'Establishment proper' and 'Collection charges,' the aggregate increase was Rs. 16,932.\* The increase under establishments Rs. 16,932.\* The increase under establishments was most marked in the Suburban Municipality, being Rs. 11,581 over the cost of last year, the formula of the suburban Rs. 12,581 over the cost of last year, the formula of the suburban Rs. 12,581 over the cost of last year, the formula of the suburban Rs. 12,581 over the cost of last year, the suburban Rs. 12,581 over the cost o

figures being Rs. 44,026, against Rs. 32,445 in 1876-77. But under the head of 'Collection charges' the expenditure was less by Rs. 4,307. Increased expenditure under the head of 'Establishment' was also incurred in the municipalities of Burdwan, Chittagong, Patna, Arrah, Mozufferpore, Durbhunga, and Chupra. In the municipalities in the Orissa division the cost of establishment was reduced, but the cost of the collecting agency was increased. This was merely a transfer of cost from one head to another, as the Commissioner reports that no additions were made to the collecting agency during the year, but every effort was made to utilize the existing staff to the best advantage.

33. Police.—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,88,888, against Rs. 5,24,109 during the previous year, showing an increase of Rs. 14,279. The increase was mostly in the Presidency, Patna, and Orissa divisions. It amounted on the whole to Rs. 16,868, but there was a correspending decrease of over Rs. 2,700 in the Rajshahye, Dacca, and Bhagulpore

divisions.

In the Presidency division, the municipality which incurred the heavies expenditure under this head was the Suburbs of Calcutta, which alone showed

an increase of Rs. 6,084 over the expenditure o Rs. 72,377 66,293 the previous year.† In the municipality of Santi-pore also there was an increase of Rs. 699 under this head. In all the first class municipalities † In 1877-78 ,, 1876-77 Increase ... 6,084

in the Patna division, except Arrah, the cost of police establishment exceeded that of the previous year. The total increase amounted to Rs. 3,004. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was a follows: in first class municipalities, 20.40 per cent.; in second class municipalities, 36.44 per cent.; in unions, 51.74 per cent.; in stations, 13.87 per cent.; in all grades of municipalities taken together, a general average of 26.56 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and six pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in the stations, three annas and four pie; in all the municipalities, unions, and stations taken together, the inci dence was two annas and eleven pie per head.

Though the largest portion of the income of municipalities is still expended in the maintenance of police, there is a general complaint that the municipal police are not very efficient. The Inspector-General of Police gives the following explanation for this. He says that "service in the municipal police." is by no means popular. The work is hard; the pay small,—smaller in facthan in large places like Howrah and Dacca can be earned by other labour

without the restraint of discipline."

The following statement shows the strength of the municipal police during the year 1877, as compared with the previous year:-

	Increase			1	Sub-Inspectors.	Head Consta- bles.	European Constables.	Constables.	Chowksiars not enrolled under Act V of 1861.	
For 1877				:::	:	14 18	349 327	1 8	6,029 6,105	44 54
		Incre Dear	98.80 98.80	<b></b>		1	21	<u></u> .	76	10

The increase in the number of head constables was chiefly in the 24-Per gunnals; the additional sub-inspector was in the Hooghly district.

The reductions were in the districts of Backergunge, Moorshedabad Rajshahye, Cuttack, Chittagong, Rungpore, and Monghyr.

The municipal police are reported to be comparatively more ignorant that the district police. Out of a body of 6,029 constables, only 711, or 11 per cent. can read and write; whereas in the regular police the percentage is as high as 37.

34. Conservancy and Cleansing.—The total amount expended under this head during the year was Rs. 3,68,010, against Rs. 2,52,491 during the preceding year, showing an increase of Rs. 1,15,519. The increase was in the first class municipalities in the Burdwan, Presidency, and Dacca divisions. The largest increase was in the municipality of the Suburbs of Calcutta, being Rs. 90,277 over the expenditure of the previous year. In the municipality of Dacca also the expenditure on conservancy showed an increase of Rs. 6,500 over that of 1876-77. In the Suburbs of Calcutta the general conservancy was fairly attended to; 118,543 cart-loads of street refuse, and 87,160 cart-loads of silt were removed and utilized in filling up holes and pits and raising low lands. By this means 18 foul tanks were filled up and 59 beeghas of jungle land cleared and raised. Some of the principal streets were regularly swept and watered. The conservancy of Tolly's Nullah, a tidal stream which flows through the most populous and important part of the municipality, was carefully attended to, and steps were taken to improve its sanitary condition. A considerable number of persons were prosecuted for committing nuisances on its banks. The insanitary condition of the Circular Camil and its neighbourhood was lately the subject of correspondence between the Public Works Department of this Government and the municipalities of Calcutta and the Suburbs. A comprehensive scheme for the improvement of the canal, and for the addition of locks which shall make it passable for steamers, is being carried out by the Public Works Department. The Superintending Engineer of the Presidency Circle has been instructed to prepare a detailed scheme, in communication with the Chairmen of the Calcutta and Suburban Municipalities, for relieving the canal of the influx of storm-water and sewage from the Calcutta drains. Considerable progress has also been made in the improvement of bustees, or clusters of native huts in the suburbs. The Gossai bustee, a very flithy plot of land on the east side of the General Hospital, overcrowded with huts built without any regard to plan and without any passage for the scavenger's carts, has been much improved. Wide roads have been opened out, the huts have been reconstructed in regular lines, and several foul tanks have been filled up. In most of the municipalities in the interior of the province increased attention was paid to conservancy arrangements, but improvement is greatly retarded by want of funds.

At Monghyr iron carts for removing street-sweepings and rubbish were

At Monghyr iron carts for removing street-sweepings and rubbish were introduced, and sheet-iron urinals were established in the bazar. Strict supervision was kept over private latrines, and much improvement was effected in their cleanliness. In Bhagulpore additional public latrines were made, private well-privies and cesspools were closed, burning ghats for the cremation of Hindu corpses, and burial grounds for Mahomedans were set apart, and burials in private places prohibited, while lands were provided for the trenching of night-soil. In several municipalities in the Dacca division methers or night-men were imported from the Upper Provinces to attend to the conservancy of the towns, but difficulty was experienced in some cases in keeping the men

from returning to their homes.

The following table shows the proportion of the total income spent under the head of 'Conservancy' in the municipalities of the different divisions:—

Divisions.	In the f	lrat class ipalities.		cond class palities.	· in c	nioną.	In Ste	tions.	In all of Munic taken to	unalities
	1876-77.	1877-78.	1870-77.	1877-78.	1878-77.	1877-79.	1876-77.	1877-78.	1870-77.	1877-78.
		Per cent.			-		Per cent.	Per cent.		
Burdwan Presidency Rajabahye and Cooch Behar Dacca Ohittagong Patna Bhagulpore	15:40 11:09 20:81 28:38 24:85 13:94 14:28	16'94 98'78 15'94 84'45 93'69 12'79 18'76	10°94 9°13 6°29 14°03 11°84 10°79 9°88	12:38 7:89 10:71 10:24 15:28 10:68	78 13 90 36 74 2 04 13 19	2-03 54'04 26'40 7-65 15'74 4-88	21'84	18:48	15°01 10°04 12°23 24°68 21°05 18°10 14'46	15'60 23'41 18'71 28'92 20'76 12'44 14'28
Chota Nagpore	"		8·78 17·90	8:44 18:67	0 18 17 40	5:39 16:28		******	8:94 17:57	8-02 18 18
Percentage of expenditure on conservancy in each class of municipality in the pro- vince.	14'00	21.72	10.08	10.30	9*84	14.32	21'34	18:46	18-29	18-16

During the year the Act to provide for the cleansing and construction of latrines in first class municipalities (VI, B.C., of 1878) was passed and extended to the Suburban and Howrah Municipalities. Improved arrangements have since been made in these municipalities under the provisions of the Act for the removal of night-soil.

The provisions of Part VII of the Bengal Municipal Act, 1876 (containing special regulations regarding conservancy and other matters), have been either wholly or partly extended to the following municipalities since the passing of the Act, and up to the close of the year under review, viz.:—

#### In the Rurdman Division

	•	41	i ine Durawan Division.		
1. 2. 8.	Howrah. Ooterparah. Miduapore.	4.' 5. 6.	Raneegunge. Bankoora. Serampore.	7. 8.	Hooghly. Scoree.
		In	the Presidency Division.		
1. 2. 3.	Suburbs of Calcutta. Berhampore. Kishnaghur.	4. 5. 6.	Santipore. Nyehatty. Ranaghat.	7. 8. 9.	Beernuggur, Joynuggur, a Jessore.

#### In the Rajshahye and Cooch Behar Division. Dericeling. Sherepore. Dinagepore. Bogra. Nattore. 6. Rungpore. Rampore Beaulegh.

In the Dacca Division.

Madaripore. 14. Burrisaul.

Brahmunbariah.

In the Chittagong Division.

1. Chittagong.

Noakholly.

## In the Patna Division.

Patna. Arrah. Buxar. Gya.

Mozufferpore. Sasseram. Durbhunga. Doomraon. Chupra.

In the Bhagulpore Division.

Bhagulpore. Monghyr.

English Bazar (Maldah). Deoghur.
7. Purneah.

Maldah. Colgong.

In the Orisea Division.

1. Cuttack.

2. Balasore.

l 3. Kendrapara.

In the Chota Nagpore Division,

2. Puruliah.

The provisions of Part IX of the Act, regarding the establishment and regulation of municipal markets, have been extended to the following municipalities :-

Tumlook. Suburbs of Calcutta.

Hazaribagh.

Gya. 6. Sasseram. 7.

Darjeeling. 10. Deoghur.

3. Daces. Arrah.

Monghyr. 11. Hazaribagh. Cuttack.

Bye-laws have been framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities:-

Dacca Patna. 3. Arrab.

Bhagulpore.

Monghyr. Sahebgunge (Station). English Basar (Maldah).

Suburbs of Calcutta. Maldah. 9. 10. Berhampore. 11. Durbhunga.

12. Comillah. 13. Deoghur. Dinagepore. 14.

15. Beauleah. 16. Rungpore. 17. Balasore.

18. Colgong. 19. Purneah 20. Noakholly. 21. Kishnaghur.

Nasirabad.

Berbampore. Kishnaghur.

...

In August.

In Septemb Hazaribagh. Deoghur. coores. Ranches nrnesh. In October. Darjeeling.

In November. Bhagulpore. Mozufferpore Motihar

Monghyr.

During the year the municipalities named in the margin were visited by the Sanitary Commis-sioner for Bengal, and very valu-able suggestions have been received from him for improving the sanitation of the towns inspected by him.

Roads.-The total expenditure on roads during the year amounted to Rs. 4,03,119, against Rs. 4,11,759 in the previous year, showing a decrease of Rs. 8,640. The decrease occurred in the municipalities of Howrah and the Suburbs of Calcutta-Rs. 6,560 in the former and Rs. 14,312 in the latter, or a total of Rs. 20,872. But there was an increase of expenditure under this head, amounting to Rs. 12,062, in the municipalities in the interior of the province. The decrease in Howrah and the Suburbs was secured, not by neglecting to keep the roads and streets in a state of proper repair, but by a reduction in the price of stone-metal during the year. In almost all the first and second class municipalities the roads and paths were kept in

tolerable repair.

36. Lighting.—The expenditure under this head shows an increase of Rg. 8,768 over that of the year before. This increase occurred in Howrah and the Suburbs. The town of Howrah was already lighted with gas, and arrangements have also since the close of the year been made by the Commissioners

of the Suburban Municipality for lighting some of their principal streets

with gas.

37. Buildings.—The expenditure under the head of 'Buildings' shows an increase of Rs. 22,840 over that of 1876-77. The increased expenditure occurred in Howrah, where the Municipal Commissioners constructed a building for the accommodation of their office, and for the purpose of holding their meetings, at a cost of Rs. 37,700. The design of the building is reported to be meetings, at a cost of Rs. 37,700. The design of the outding is appropriate, and it has been constructed at a comparatively moderate cost.

38. Works of Public Utility.—Under this heading is included the expendence of the purposes stated in the margin. The

diture for the purposes stated in the margin.

drainage of most of the towns in Lower Bengal is very defective, and the Lieutenant-Governor has drawn the attention of the Divisional Commissioners to this subject. Some of the municipalities Rs. 22,750 8,620 Water-supply
Public works, such as gardens, &c. ... 59,578

have already taken up the matter with much earnestness, and considerable improvement is expected in this direction before the present official year comes to a close. The drainage of the town of Dinagepore, hitherto quite neglected, was taken in hand during the year, and a scheme is now in course of execution to conduct the drainage of the town to a point seven miles south into a river called the Purnabhaha, and thereby to obviate the flooding of the town by that river. The Lieutenant-Governor has given a grant of Rs. 10,000 in furtherance of the scheme, in consideration of the public inconvenience and loss due to ill-health of the public servants, European and native, in the station, and as an encouragement to local bodies who are willing to undertake local drainage schemes, on the condition that the works proposed be completed before the 1st June 1879.

A scheme is also now under execution for improving the drainage of the town of Lalbagh in the district of Moorshedabad; and as the Nizamut buildings will be much benefited by the works, a grant of Rs. 14,000 has been made from the Nizamut Deposit Fund to enable the municipality to carry out the project.

In the town of Berhampore a large swamp known as the Luckhi Jhol has been reclaimed, and a new scheme of drainage is under consideration. The drainage of the important town of Rampore Beauleah, the head-quarters of the Divisional Commissioner, is also very defective, and the Municipal Commissioners are engaged in devising a scheme for improving it in consultation with the Civil Surgeon. The drainage of the town of Rungpore and the reclamation of the swamps in its neighbourhood were actively taken in hand during the year, much progress has already been made in the execution of the work, and it is reported that excellent results have already followed.

The drainage of the hill station of Darjeeling was nearly completed during the year at a cost of Rs. 10,578. A scheme is also under consideration for improving the water-supply of the station by tapping springs on the western slopes of the Senchal range at an estimated cost of Rs. 1,32,000. The Government of Bengal has made a grant of Rs. 32,000 for the purpose, and the municipality applied for a loan of one lakh of rupees from Government to carry out the project, on the security of the rates and taxes levied within the town. The present financial pressure has, however, led the Government of India to reject the application, and it is feared that great difficulty may be felt in completing the important works which have already been begun.

39. Miscellaneous.-Under this head the following items are included :-

				Rs.
Interest on debt	•	•••		5,328
Watering roads	***	***		43,250
Sanitary and charitable estab			,	56,332
Education, Science, and Art	***	***	•••	22,862
Miscellaneous		•••	•••	1,80,014
Contribution to Local and Pr	LOAIDCIST LADOR	•••	•••	1,801
Repayment of debt	***	•••	•••	19,798
		Total		2.78.885

In some of the principal first class municipalities roads were watere during the summer months of the year; and contributions for the maint nance of dispensaries and hospitals and for the promotion of vaccination was made by almost all of them and by many of the second class municipalitie Grants for the promotion of education were also made by some of the towns, but the amount of funds at the disposal of the municipalities is ver

towns, but the amount of tunds at the disposal of the municipalities is ver limited in comparison with the claims on them.

40. Audit of Municipal Accounts.—It was stated in the last year report that the Accountant-General was engaged in arranging a system check to secure perfect agreement between the municipal accounts appende to these annual reports, and the figures of the revenue and finance account prepared by the Government of India for the Socretary of State. The schem has been completed, and a circular has been issued by this Government calling the attention of all officers administering municipal funds to the instruction issued by the Accountant-General on the subject. Arrangements have also for the local and it and inspection of the accounts of municipalities. been made for the local audit and inspection of the accounts of municipalitie but they cannot be brought into operation until the sanction of the Governmer of India to the entertainment of the requisite establishment is received. Th proposals of the local Government were submitted to the Government of Indi in December 1878.

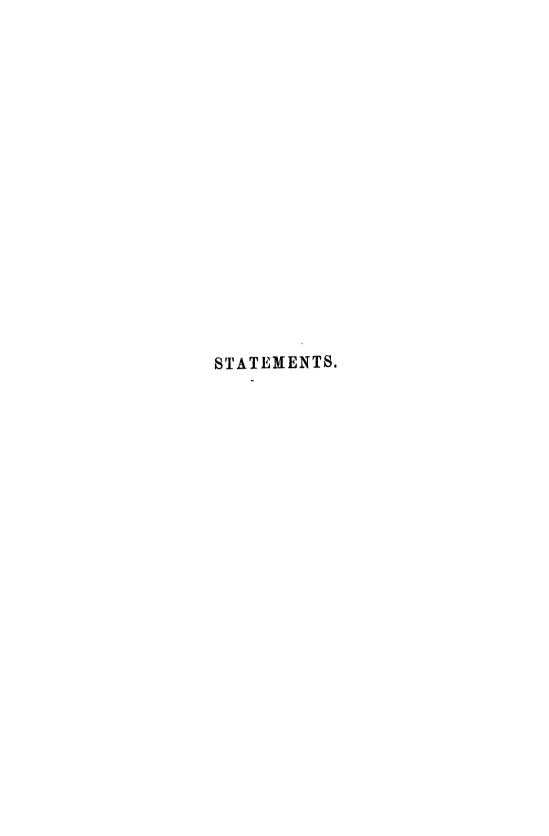
I have the honor to be,

SIR.

Your most obedient servant,

D. BARBOUR.

Offa. Secu. to the Govt. of Bengal.



Statement showing the Income of the Calcutta

9. a	2	8	•	5				•					, 7				8				
1000 1000 1000 1000	Municipa-			manicipal	N	UMB	er (	or C	OMM	1881	REE	<b>"/</b>	į	1:	ROOME 3	DRING	THO TO	LE PRO	M 003	noi.	
и				T I	a	6		d	•	1	,	A	riotte y	a	b	0	d	•	1	,	À
Presenter.	Serial number of lity.		Act under which constituted.	Population within limits.	Br-officio.	Nominated.	Blected.	Total.	Officials.	Non-officials.	Europeans.	Natires.	Balance from previous year.	Class I. (Articles of food or drink for men or sni- mais.)	Class II. (Animals for slaughter.)	Class III. (Puel, lighting and westing.)	Ches IV. (Building mate- rials.)	Ohess V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Motals.)
atnaba			IV (B.C.) of 1876		2	24		74	17	57	17	67	Ks. 9,44,518	Re. 	Ra.	Re.	Ra.	Re.	Re.	Ba.	B4.

Statement showing the Expenditure of the Calcutta

7 1	2	3	•	5	6	7	8	9	10	11	12	18
District.	Serial number.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establish- ment.	Cellection of octroi.	Collection of other Rares and sources of income (farmy special establishment anart from that of the herd office is maintained.)	Conservancy and cleansing.	Police,	Registration of births and deaths.	Lighting.
and the second s	1	Caloutta	Re. 9,44,518	Ra. 27,88,839	Rs. 7,18,613	Rs.	Sta.	Ra. 50,159	Rs. 2,73,896	This column above the amount is paid by the Municipality to \$25 at the Commissioner of Police.	Ra. 8.587	Ra. 2,33,156

io. I.
Sunicipality during the year 1877-78.

Book to

•	10	11	12	18		14			15	76	17	18	19	20	21	22	25	24	Ì
and hands.	Roemjes on	her form of arringue and and animals			D THAM.	PANUS I	e detaii 8 ab may 27).	L (AS)	a taxation.	s, gardens,			municipal d to indivi-	n provincial	year, exclud-	lance	ion (column spulstion.	income shown in per bead of po-	
Tex on bouses an		Wheel-tax or other form of receipts from carriages and other vehicles and animals (excluding tolls.)	Tax on animals.	Tolls and ferries.	Tar on persons according to their circum- stances and property to be profected.	Police.	Lighting.	Wator.	Total income from	Rent of houses, markets, &c.	Fines.	Miscellaneous.	Payments for r services rendered t duals.	Grants-in-aid from or local funds.	Total income of 5 ing balance.	Total including balance	Incidence of taxation (column 15) per head of population	Incidence of mon- column 21 per l- pulation.	
Re.	Ra.		Ra.	Ra.	Ra.	Ra.	Rs.	Ra.	Re,	Ra.	Re.	Re.	Bø.	Rs.	Ba.	Rs. A. P.	Ba. A. P.		ľ
8,88,866	2,52,250	1,65,185		***		2,88,934	2,25,988	4,88,615	22,19,473	1,80,492	81,440	2,73,410	1,34,024		27,88,889	87,33,307	569	6,18 4	
			The tax on animals (including horses) is included in column 11.				These taxes are assessed in the same manner as the tax on houses and lands, i.e. on the sanual valuation of holdings,	•									•		

No. II. Mundipakty during the year 1877-78.

14	15	16	17	18	19	90	21	22	23	84	25	263		
, Es	CPERDITU.	BR.						-						
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Bulldings.	Other public works, including gardens and similar improve- ments.	Sanitary and charitable establishments (hospitals, almebouses, vaccination, &c.)	Education, science and art.	Miscellaneous.	Contributions to local or provincial funds.	Re-payment of debt.	Total.	Credit balance at the close of the year.		Esmarks.
Ra. 8,63,781	Re. 81,161	Ra. 89,924	Rs. 9,01,202	Ra. 3,043	Ru. 4,685	Ra. 2,49,891	Ra.	Ra. 1,10,166	Rs.	Rs. 3,90.188	Rs. 30,91,679	Re.		
=	•	Working of drainage. The cost of construction of drainage works is met from loans.		<b>,,</b>	,,,,,,	This column includes charges for removing night-soil from private houses.	•••••	2,20,100	•	0,40,168	ou, a 1, 079	6,41,678		,

# FORM No L-Statement showing the Income of First Class

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FORM NO I .- Statement showing the Income of Second Class

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_			Rungpore union	V (BC) of 1878 Divi Total .	14,843 85,418	2	18		20		15	4 26	16	5,479 15,968							=	
D#0		34	Naraingungs and Muddon gunge	▼ (BC) of 1876	10,911	1	9	-	10	1		8	,	3,004							-	
<del>Paciful</del> pore	{	55 56	Furresdpore Madareepore	} ▼ (BC) of 1876 {	9,197 10,604 19,891	1 1 2	12 15	=	13 16		18 18	1 8	12 15	1,224 853 1,577				*****				
۳-		,		Total	th'abī	-	=1		-	1	-	1		110011						لت		$\mathbb{I}$

### \*\_nicipalities in Bengal during the year 1877-78.

0	10 -	u	19	18		14			18	16	17	18	19	20	21	23	23	24
d inch.		other form of carringes and es (excluding			OTHER TAX MANY COL. NE	RE TW : UMNR . SEMBAR	DETA	L (AB	m teration.	es, gardens,			municinal ed to indivi-	from provincial	year, exclud-	alance.	head of population.	income shown in per head of po-
Tax on houses and	8	Wheel-tax or oth receipts from ca. other vehicles tolls).	Tax on animals.	Tolls and ferries.	Tax on persons according to their circum- stances and property to be protected.			Ì	Total income from	Rent of houses, markets, &c.	Fines.	Miscellaneous.	Payments for services rendered duals.	Grants-m-sid fre or local funds.	Total income of ung balance.	Total including balance.	Incidence of taxa 15) per head of	Incidence of incoolumn 21 per pulation.
Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Ba.	Ra. A. P.	Bs. A. P.
		748			5,954 7,453 8,699 6,671	:: ::	::	::. •	5,064 8,625 8,690	128 1 70	500 40 88	124 68 104	===		5,616 8,784 3,911	6,000 13,906 4,203 11,456	0 10 2 0 5 0 0 8 1 0 15 3	0 11 8 0 5 1 0 8 7 0 15 8
,		1,501			22,216	<del></del>		<del>-:-</del> -	6,329 23,717	199	187 865	301			24,782	85,565	0 7 8	0 15 8
	*****	876	80		5,\$79 8,126		:::		5,935 3,126		810 293	89			6,334	7,014 8,163	0 5 8	0 0 0
	*****	376	80		8,605	<del></del>		-:-	P,061		593	89			9,743	10,167	0 4 1	0 4 6
		56			3,352			-::	8,468		14	201			8,628	4,506	0,00	0 6 6
		:::::			9,702 8,765 3,178		::	:::	2,769 3,765 3,178	423	10 18 111	213 213			3,216 3,766 3,369	3,902 10,805 5,410	0 7 6 0 4 10 0 3 5 0 8 1 0 8 9	0 6 9 0 5 8 0 8 7 0 4 1 0 4 5
					9,098 1,611	:::	:::	=	3,178 2,642 1,611		407 33	255 255 206			2,714	5 083	0 3 5 0 3 1 0 3 9	0 4 1
					13,395		-		13,395	428	850	715			16,005	28,093	0 3 6	0 4 0
					2,071 7,193 4,199 2,059	=	::	::	2,671 7,193 4,169 2,649		100 30 40	2,617 231	10 80 17	::::	2,071 9,920 4,460 2,254	3 371 12 377 5,178 3,082	0 5 5 0 8 7 0 8 10 0 4 10	0 5 5 0 11·10 0 9 5 0 5 8
					16,963		-::-	<del>-::</del> -	10,062		179	2,017	67		79,945	24,003	0 4 10	0 8 8
		1,033	80		63,618		=	-:-	65,616	622	1,510	4,233	57		72,444	1,02,632	·	0 6 5
		788 840	272	576	18,457 15,550 4,886		:::	:::	19,464 16,344 5-661		95 84 179	1,052 703 7			20,611 17,101 6,850	21,284 17,182 6,568	0 4 8 0 10 10 0 8 8	0 4 11 0 11 4 0 9 0
1	مِأ	685	70 93						1		1	1			1		1	
		723	*182 117		8,981 6,253	"	•		10,132	75	84	232			10,448 7,337	2 635	ı	
*****		1,208 795 301	===		4,047 6,084 4,148 8,488	:::	:::	:::	5,255 7,289 4,447 8,539	 11	07 46 121 23	212 72 24			5,513 7,182 4,505 4,262	5,948 7,772 4,940 5,267	0 6 1 0 7 1 0 4 10 0 8 4 0 8 10 1 0 7 4 0 8 7	0 5 4 0 7 5 0 5 5 0 9 9 0 5 10 0 7 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
		581 726 203			8,458 8,878	=	-		8,539 4,604 2,416		33 33	420 20			4,262	0,267 0.128	0 4 10 0 5 4 0 8 10	0 9 9
••••		205 246			8,878 2,314 2,902	:::	:::	:::			93	45			4,639 2,444 8,246 1,886	5.128 2,569 4,339 5,026 2,491 2,782 2,823	0 7 4 0 5 7 0 5 2 0 11 8 0 4 7	0 5 10
		246 627 1,277			789 1,675	:::	:::	:::	1,9:6 2,013 1,675			45 63 246 76 27 27 22			1 780	2,491	0 11 3	0 12 9
		1,510	146		1,890 759 1,675 1,682 2,688 2,800		.:.		1,642 4,324 2,858 3,618	a	59 2 178 67	23 22 219			1.797 4.518 3.160	2,823 4,614 3,835 5,654	0 5 9 0 7 4 0 5 7 0 5 2 0 11 8 0 4 7 0 13 7 0 5 11 0 5 17	0 5 4 5 0 0 5 10 0 5 10 0 12 9 0 0 1 0 0 12 9 0 0 1 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0
*****					8,618 1,480				3,618 1,480		38 62	127			1,797 4,518 3,180 3,648 1,549	5,654 1,869	0 5 17	1 0 7 0 6 6 0 6 0 0 4 4
		16,625	880	576	67,222				1,69,303	94	1,200	3.58%			1,11,190	1,25,256	0 6 4	0 6 7
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		836	4.8		9 1 1 10				2,139 2,603	18	4	56	····.		2,222 2,675	2,181		
		¥	<sub>7</sub>		2,608 1,022 2,829	:::	:::		1.455		4 3	QH QH			1.631	3,285 1,762	0 6 8 0 6 10 0 7 6 0 9 11	0 6 11 0 9 1 0 7 7 0 9 8
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7.2				892 5,815	15,845	.::			16,446 26,801		7.		10		16,515 34,643	21,083 55.1 .2 12,486	0 9 8 0 9 3 0 11 10	0 9 9 0 11 11 0 13 5 0 5 11
*****				4,515	15,845 20,086 3,026 4,201	:::	:::	=	8,141 4,251		115 25	5,492 379	1,793		8,545 4,21	15,180	0 9 8 0 9 3 0 11 10 0 5 11	0 18 B 0 B 11
				10,028	45,011				55,839		212	6,798	1,803		61,311	93,240	0 9 3	0 10 8
		11,000	837	11,504	1,57,977 8,322	=			1,81,470	129	1,431	10,233	1,806		1,03,058	1,18,107	0 7 1	0 7 7
		777	289	1,8%	4,787				0,657		76	660	207		5,486	7,516	0 9 7	0 9 8
••••		1,188	91	1,180	5,843 6,153				8,255 0,654		180	164			8.558	8,464 0.022	0 8 4	0 8 8 0 4 10
		1.689	94	1,130		-:-	<del></del>	<del>-:-</del>	14,009		199	170			15,254	17,890	0 0 8	0 6 6
				1,100	3,827 2,440			=	3,827		8	18			3,951 2,172	7.850 8,879	0 10 0 0 D U	0 11 4 0 9 5
					6,207	-::-		<del></del>	6.267		39 38	18			6,823	10,000	0 9 11	0 10 0
		-	268		6,673	_			9,513	70	103	1,441			11,185	16.664	0 10 8	0 13 0
*****		9,587 5,028	657	2,445	38,044	<del>                                     </del>	<del>  ::-</del>	-:	46,189	70	617	2,295	297		49,368	65,331	0 8 7	0 9 8
		-	,,,,,,,	-			_	_				<u> </u>						``
					7,559				7,559		70				7,630 6,329	11,284	0 11 1	0 11 8
				854	3,767 8,258	:::	-::	:::	4,121 8,258		20 9	16	378		8,267	3,620	0 7 2 0 4 11	0 7 6
****	******			854	7,025				7,379	*****	29	16	172	*****	7,596	9,478	0 5 10	0 6 1



 $A_{i}^{*}$ 

FORM No I - Statement showing the Income of Second Clas

									-	C 22-14							-	-			:::Xinute;p::	
1			8	•	В					8				7				8				
	1	ŧ			numicipal		Nom	O	OF	Men	Ber S.	8 07		ă.		Income	DURING	O TES T	BAR PRO	W 003	not.	
	1	of Municipality				•	8	0	d	•	1		A	1	•			d		1		*
779		Serial number of M	Name of Municipality	Act under which consultated.	Population within limits.	Ex-officio.	Nominated.	Blected.	Total.	Officials.	Non-officials.	Buropeans.	į	. Balance from previous	Class I. (Articles of food or drink for men or summals.)	Obser II. (Animais for slaughter.)	Class HI. (Fuel, lighting, and washing.)	Class IV. (Building mate- rials.)	Class V. (Druge, gums, and spices.)	Chess VI. (Tobacco.)	Class VII. (Cloth.)	Ohne VIII. (Motada.)
DACCA D	.VI		-(Contd)											Re.	Ra.	Ru.	Re.	Re.	Ba.	Ra.	Re.	Ra.
#0	{	68 60	Burrisaul Nul lutty Jisaliocotty	} V (BC) of 1876 {	18,968 2,814 2,661	3 1 1	13 5 6	=	16 6 7	5 1 2	11 6 5	 1	10 6 6	1,809 849 538	*****	===	*****		*****	:::	::	:::
	1	-		lotal	18,943	8	24		29	8	21	7	22	3,196								
	{	60 61 62 63 65	Musecrabad Baritpora Livis regunge Junalpore Sher p re	V (N.C.) of 1876	8,258 4,669 13,637 14,313 8,015	3 4 4 4	16 7 12 8 9		10 11 13 12 13	5 4 24	14 5 9 7 9	5 3 4 4	14 8 13 8 9	787 809 764 1,547							11111	=
		65	Brahmunbariah	Fotal V (BC) of 1876	15,372	10	13		14	8	11		14	884								<del>"</del>
ORTITA			DIVISION	Dril lotal	118,402		125	=	150		106	28	122	12,138						=	=	=
'ly	1	66 67	Coz s Busar A sakholly town	} V (+ C) of 1876 {	4,656 4,753		11 15	:::	14 16	4	10	8	11 18	526 847		*****	:::::			<u>::</u>	::	:::
PAT	**	DIA.	INION	Divi fotal	9,408	8	26		8 15	8 2	28	1	24	1,373								
	į	60	B rh Behar	V (BC) of 1876 {	11,050 44,295 55,345	2 1 8	6 14 20		23	3	12 18		7 15 22	7,536 9,423					*****	<del>-</del>		
(		70 71 72 73 74	Jugdispore Buxar Doomrson Sasseram Bisubooah	V. (B.C.) of 1876	9.400 13.446 17,356 12,023 5.071	 5 1	6 2 3 6 7		6 30 4 8 5	 5 1 8	6 5 5 6	1 4 1 2	6 3 6 5	1,120 499 2,277 7,083						=======================================		
	Ì			Total	57,296	8	25	=	33	10	23	7	25	10,969					==	<u></u>		
	{	76 76	Hajipore Lalgunge	} V (B.C.) of 1876 {	22,306 12,338 34,644	8 1 8	8 7 12	::: 	7 8	1 8	5 7	1 2	8 7 18	1,487					:::::	<u>.                                    </u>	-::	::: -:::
	.{	77 78	Rosserah Mudhubani	V (B.C.) of 1876 {	10,656 10,214 20,870	8	10 7	:   :	12 11 23	6 5 9	8 6 14	6	10 7 17	1,093 6,083 7,746					-:-::	<u>:::</u> -::-	::	==
	1	70 80	Br ve igunge Sewan	} V (BO) of 1876 {	19,415 11,699 24,514	3 6	7 11 18	1   1	10 10 25	8 8 9	7 9 16	8	7 10 17	8,517 974 9,491				_:::::: 		===	==	==
	{	81 82	Motikaro. Bettinli	} V (BC) of 1876 { Total .	7,912 21,363 28,506	8	7 11 18	:::	10 14 24	6 10	6 8 14	8 11	8 13	2,858 1,800 4,263				-::::		::	===	=
BRAGE	L	ME	Division	Divi Total .	281,904	33	110		148	46	97	86	107	42,719								
'nnes	_	83	Colgung	V (BC) of 1876	5,129	-	11		15	_6	-0	- 5	10	2,610								
" mps		84	Deoghur	V (B ( ) of 1876	4,780	- 8	17 R	-	20	-	15	1	19	1,420			*****			-:-		
4-1 .	ŧ	85 86	Valdalı Buglish Basar	} \ (BC) of 1876 { Total	5,262 12,859 18,121	2 8	10	=======================================	9 12 21	2 3 5	16	1 2 8	18	290 554 941						-::-	_ <u>::</u> _	-:-
		_		Divi Total	28,030	10	46		56	16	40	0	47	4,974						<del></del>		
	****	87 88	Cuttack Cuttack Can tunnent	V (BC) of 1976	43,183	5	16		31 5	8	13 ië	6 5	15	-261 						:::	: ::	- 
	ι	99 90	Kendrapara	ا	10,833 18,268 71,034	12	14 11 41		15	8 8 19	9 84	1 18	114	291 685				*****			-=	
		91	Balagore	Total V (B C ) of 18"6	17,610	-23	15	-	18	7	11	-8	10	976 -261 1.587								
	749		E Division	Divl Total	88,644	15	56	1 : 1 :	71	96	45	16	55	2,663 -261 1,913							==	=
; -d	٠	98 94	Schuly Behalf	V (B C ) of 1876 {  Total	11,050 8,818 8,999 28,867	8 8	17 13 5	: : :	20 15 8 43	4 2 2	11 6 83	8 8	14 5 85	1,383 636 8,862					<b>.</b>	=	=	
	١.	95 66	Ranchos Chyebama	V (BC) of 1876	12,086	5	11	::	16	6	9	8	8	5,929 461	*****	*****				-:=		
=		97	Purulia	V (BC) of 1876	8,098	3	18	1:	20	В	16	5)	18	1,607				.,,,,,		Ξ	=	Ξ
			1	Divi Total	49,478 1,169,596	15 822	974	:	1990	25 385	60 951	91 811	84 985	11,909 1,64,843 —361								İ

# cipalities in Bengal during the year 1877-78-continued.

	10	11	19	18		-14			15	16	17	18	19	90	21	21	28	26	1
Tex on houses and lands.	Beeripts from liverses on trades.	Wheel-tax or other form of receipte from carriages and other vehicles, (exchaling tolis.)	Tax on asizeds.	Toll and forrios.	Tax on persons according to their circum white circum whi	LU SE WI BOMPS A	N DETA	ATE (AI	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year exclud- ing balance.	Total including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 21 per bend of popu- lation.	A CONTRACTOR OF THE PARTY OF TH
Ba.	Ba.	Re.	Rs.	Ra.	Bs.	Rs.	Ref.	Ba.	Rs.	Re.	Ra.	Ba.	Ra.	Re.	Ra.	Rs.	Ra. A. P.	Rs. A. P.	1
******	:::			805 18	8,714 1,240 1,833	=	::	:::	9,819 1,264 1,882		41	818 			9,678 1,264 1,332	11,697 2,118 1,670	0 11 5 0 7 2 0 7 5	0 11 10 0 7 2 0 7 5	l
- 1000				820	11,295			<u> </u>	12,115		41	818			12,474	15,670	0 10 2	0 10 6	1
*****		198			4,778 781	:::	:::	:::	4,871 751		:::::	1,078	804		6,748 781	7,508 1,060 3,227	0 11 4	0 18 0 0 \$ 11	Ì
******			*****		4,773 751 2,463 8,543 8,060	=	=		4,871 751 2,448 8,548 8,050	*****	5	558			6,748 751 2,463 4,106 3,050	3,227 4,106 4,507	0 11 4 0 2 11 0 2 10 0 3 11 0 6 1	0 18 0 0 2 11 0 2 10 0 5 3 0 6 1	l
******		 DA			14,890	<del></del>	<del>                                     </del>	=	14,678		5	1,681	804	·	17,118	20,403	0' 4 10	0 8 8	١
					4,828		=	=	4,828						4,329	4,712	0 4 6	0 4 6	١
*****	·	98		1,174	44,787		<u>  -:-</u>	<u>  ::-</u>	46,059	*****	145	1,966	976		49,146	61,291	0 6 7	0 6 11	ł
			:::::	150	1,863 2,646	==	:::	:::	2,013 2,616		5 2	94 6	:::::	:::::	2,042 2,654	2,868 3,501	0 6 11 0 8 11	0 7 0 0 8 11	l
	•			150	4,509				4,659		7	30			4,696	6,069	0 7 11	0 7 11	l
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700					19,005				19,005	518	537	777			20,847	30,270	0 5 5	0 6 0	ł
		202		:::::	3,295 4,704 4,359 5,979 1,563	:::	=	Ξ	1,295 4,996 4,889	88	25 5	202	====		1,296 5,171 4,364 4,863 1,885	2,415 5,661 6,641 15,946 1,985	0 2 2 0 5 10 0 4 0 0 7 11 0 5 11	0 9 9 0 6 9 0 4 0 0 11 8 0 5 11	l
	:::::					<u>::</u>	<u> </u>	<u> </u>	8,979 1,868	2,700	80	44							ı
7.30		202			18,220		<u></u>	<u> </u>	18,422	2,798	110	248			21,578	32,547	0 5 5	0 6 0	ı
		::::::			4,522 4,067	:::	::: 1	:::	4,322 4,067		84 2	604 106			4,960 4,198	6,427 4,195	0 8 1 0 5 8	086	ı
					8,409				8,409		86	710			9,145	10,622	0 3 10	0 4 3	ı
	****				8,360 8,346	:::	::	:::	3,849 3,848		727 79	1 9			3,497 8,436	4,590 9,469	0 5 0	0 5 8 0 5 4	l
	*****				6,717				6,717		206	10			6,933	14,059	0 5 1	9 5 8	١
				4,000	6,101 3,811				10,101 8,811		105	116 1,290			10,322	18,839	0 12 0 0 5 6	0 13 3 0 7 4	ı
3				4,000	9,912				3,811		125	1,290			5,121	84,974	0 8 0	0 10 0	l
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		202		4,000	9,896				76,361	3,465	1,104	23			10,118	14,401	0 5 6	0 6 0	l
****				9,000						0,400	1,104	3,176			-			0 5 6	l
*****					1,764				1,764		*****				1,764	4,874		<del>-</del>	
٠		150	49		1,899				2,098	191	362	205		800	8,186	4,606	0 7 0	0 10 7	
		::::::	,	830	2,254 3,648	::	::	<u>::</u>	2,284 8,878	324	332	50		::::::	2,254 4,564	2,614 5,135	0 6 10 0 4 9	0 6 10 0 5 6	
		159		280	5,908 9,565				9,994	384 515	288	845		800	11,788	7,783	0 5 5	0 6 6	
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:::::		1,512	1,015 860	11,024	19,668		1		26,916	608	175	50 513		85	27,507	27,246 2,300	0 10 8	0 10 5 0 8 8	l
*****		100			1,478 8,220 2,850	::	111	::	1,847 8,380 2,959	8	108	46 164			2,380 3,269 3,231	8,500 8,916	0 6 0 0 4 9 0 8 6	0 8 8 0 4 9 0 8 10	
		1,818	1,381	11,984	20,225				84,842	405	284	788		83	36,397	87,112	0 7 10	0 8 2	1
					7,707				7,707		119	86,			7,912	P,469	070	079	ĺ
	******	1,813	1,361	11,994	27,952	-			42,540	408	408	809		85	41,300	46,872	070	0 7 11	
***		<b>7</b>			4,648 5,044 8,974			=	4,845 8,044 2,974	1,141	120 158	404 404 67			6,860 5,686 8,641	8,273 6,939 3,677	0 0 0	0 0 1 0 10 8 0 5 4	1
>e	191-01			*****		-::	<u>:</u> :				******		<u></u>				0 7 6		ľ
					12,663 5,700			=	12,688 5,700	1,141	808	925			15,037 5,796	18,889	0 7 6	0 8 4	1
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	****		<b>=</b> :	*****	4,010	-	=	=	4,010	587	•	35			4,586	6,255	0 11 7	0 12 10	1
Titles.	*****	19,778	8,198	81,467	25,956 4,49,586				23,956 A.05,801	1,678	6,887	1,126	8,126	263	27,170 5,88,127	89,079 7,09,969	078	0 8 9	ŀ
77	******	10,116	9,116	41/464	d'errage.	-	"	-	alegiany	6,977	0,007	10,205	2,140				}	• • •	1
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	8	Name of Mun	Act	under which	within	-		ľ	· ¦			-	-	from previous	P to a	ģ	¥C.	4	8	-	_	-
	Serual number				Population v limite	Ex-officio,	Pommated	E ected.	Total	Officia s.	Non offends	Europeans	artirgs.	Balance from	Class I (Arricles of 1 or druk men or mals )	Chass II (Animals slaughter)	(Fuel lathting and washing	Chas IV (Building ma	Drugs, and	(Tobseco)	Class VII. (Cloth)	Clare VIII.
BURDY	TAN	DIVISION												Re	Re	Re	Rs	Ra	Re	Re	Re	B
	3 4 5 6 7	Patroshair Sonam > khy Johanabad Ikaly Shambasar Koorgunga Kotulpore	::  ::  }v	(B.C.) of 1876	6 940 7 150 13,246 8,529 14,696 1,848 1,632	====	5 6 25 10 15 5 5	:::::::::::::::::::::::::::::::::::::::	9 2 10 15 5	•	10 15 5		10 15 5	1 193 829 5#3 -818 1,551 428 940				****** ***** *****		:::::::::::::::::::::::::::::::::::::::	1::::	:::
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· ·	-	Khanacool Z Divisios.		B.O.) of 1878 Dayl. Total	11,858	4	97	-	101	6	 05	-	101	5,414 19,108				*****		-:-	-:-	-
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	- 1		1 '	B.O.) of 1876	11,548	1	18	<u> </u>	19	1	18	1	19	1,119		-				<del> </del>	<u></u>	┟╌
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	. _			Total	20,108	1	89		88 5	2 2	81		83	1,423					<del>  ::</del> -			-
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	8	Rykuntnore	v	(B.C.) of 1876	27,914 6,089 6,088 71,285	-	5	=	5 5	::	5	=	8	1,108 2,254 8,079					=	=	=	1:
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Fact on houses and hands	5	Wheel-tax or other receipts from our other vehicles tolls).	Tex on enimels.	Tolks and forries.	Tex on persons secording to their carcum- stances and property to be profected.			م م	Total meeme fre	Rent of houses, markets. &c	Prace	M «celaneous	Payments for	P P	Total mome of na lake ce	Total meluding balance	Irc deare of 'and	Incidence of us column #1 pr pulation.
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# FORM No. I .- Statement showing the Income 4

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	Berral number of	Name of Muni- cipality.	Act under which constituted.	Population within hmits.	Ех-ошсто	Nommated.	Elected.	Total,	Officials.	Non-officials.	Europeans.	Mathe	Balance from previous	(Articles of food or drank for men or am-	(Anmels for slaughter.)	Class III. (Fuel, lighting and washing.)	Chass IV. (Buffding mate-	Class V. Druge, gome and spices.)	Class VI. (Tobacco.)	Class TIL (Cloth.)	Chess VIII.
BELOVE	PORB	Division.										1	Re.	Ra.	Ba.	Rs	Re.	Ba.	Re.	Re.	Ra,
``, <b>-</b>	[] m	Kassengunge	} V (B,O.) of 1876 {	8,490 6,144	::	12 8		13	-::	12 8		12	2,87A 097	:: ::			<b>::</b> :.	::	:::	:::	:::
· Opre	D	Almon.	Divl. Total	14,634		16	-	15	=	15	$\overline{}$	15	8,575		-:-			==		==	=
		Pooree	V (B.C.) of 1876	22,695	Ŀ	<u></u>	Ŀ	<u></u>					8,401		<u></u>		<i></i>				
SHOTA N	eror	n Division.																			
	{   65 65 65 65	Palkote Dornuda Lohardugga Gurwah	₹ (B.C.) of 1876{	8,110 8,189 4,410 4,806	   	5 5 6	-	5 5 7	  12	5 5 5 5		5 5 6	215 567 868		====	****** *** : *** :	===	=	::	::::	:: ::
	1		Total	15,598	1	21		22	3	20	1	21	1,694		··				<u> </u>	=	=
	{ # #	Raghunathpore Manbagar Jhaldah	V (B.C.) of 1876{	5,380 2,524 3,840	::	4 3 4		8 6	1	8 2 4	<u>:</u>	8 4	890 1 785		: <u>".</u>	<u>::.</u>	· · ·	:::	::	Ξ	:::
	1		Total	11,186		11	<u></u>	11	8		·	11	1,075		•	<u></u>	<u></u>			-	
		ł	Divi. Total GRAND TOTAL	26,7×1 460,049	11	476		83	27	29 400	11	88 476	3,299	· · ·		- <del></del>	- · · ·			<del>-:-</del> -	
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***************************************	Secret number o	Name of Muni cipality	Act under which constituted	Population within limits.	Bx-officio	Nommated.	Elected.	Total.	Officials	Non-officush.	Europeans.	Natives.	Balance from pre-	Class I. (Art cles of I od or druk for men or an-	Chats II. (Antenale for slaughter)	(Prel, Jachtme, and weehner;	Chass IV. (Building materials)	(Druce, gums,	Class VI. (Tobacco.)	Chass VII. (Cloth.)	Class VIII. (Metals.)
ŽEĻOVI.	OBB	DIVISION											Re.	Re	Re.	R,s	Ro	Ra.	Bs.	Ra.	Rs
' Per-	1	Jamalpore	V (BC) of 1876 .	10,453	3	12	<u></u>	15	3	12	10	5	2,423	<u> </u>	<u> </u>		· ·-	<u>.</u>	.,.		
-	8	Sahebgunge	V (BC) of 1876	-	1	-5		6	1	- 5	_	-	1,199				<u>.</u>	<u></u>			
	١.	<u> </u>	Divi Total	18,704	•	17		21	4	17	16	7	3,622				-		••		

tions in Bengal for the year 1877-78-concluded.

9	10	'n	18	18		14			15	16	17	18	19	20	21	23	91	3	Π	**************************************	1
l lands.	licenses on	other form of carriages and des (excluding			OTHER TAN MANY COL	HE BEX HEMO LABBEO	ASMA	, BE	teration.	s, gardens,			municipal d to indivi-	n provincial	year, exclud-	lance.	on (column	-bonwinds	income shown in	est of po-	Down
Tax on houses and lands	Receipts from trades.	Wheel-tax or other excepts from excepts from excepts other validies tolls).	Tax on animals.	Tolls and ferries.	Tax on persons according to their curcum-stances and property to be protected.				Total income from	Rent of houses, markets, &c.	Fines	Miscellaneous.	Payments for services rendered duals.	Grants-in-aid from or local funds.	Total incone of yo ing balance.	Total including balance	Incidence of taxation (column	to) per nesta or po	<u>ج</u>	pulation.	
Ro.	Rs.	Ra.	Rs.	Re.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Re.	Ra.	Rs.	Ra.	Rs.	Rs.	Ra. A		1	A. P.	-
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			219		4,041.				4,260		2				4,202	5,486	0 4	4	0	4 4	]
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			742		2,330				3,073		2	6			8,080	4,755	0 4	4 4	0	4 5	1 <
			961		6,871				7,382		4	6			7,342	10,641	0		0		
		127	961	24	1,18,731		•••		1,14,843	3,116	1,580	3,765		8,872	1,27,168	2,03,123	0	4 0	0	4 5	1

# Actions in Bengal during the year 1877-78.

						=				TT T		-	-			APPENDED.				-
9	10	u	12	13		14				16	16	17	18	19	20	21	23	23	26	
Tax on houses sed lands.	ipts from lic	Wheel-tax or other form of receipts from carnages, and other vehicles (excluding toils).	Tex on animals.	Tolls and ferries.	The on brick and line kins and on one and and sins and on one and and arone.	UMB				Total income from taxation.	Bent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to indivi- duals.	Grants-in-sid from provincial or local funds.	Total income of year, exclud- ing balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income ahown in column 21 per head of po- pulation.	Rew
Ra.	Re.	Ra.	R2.	Ra.	Rs.	Ra.	Rs.	Re	Ra.	Ra.	Ra.	Re.	Re.	Rs.	Rs.	Rs.	Ra.	Ra. a. P.	Rs. A. P.	37
14,846	*****	* 327	148							14,823		196	932			15,951	18,374	168	184	
2,653	•	676			279		•••	<u> </u>		3,608		81	1,059			4,698	5,897	1 1 9	171	3
17,001	*****	1,008	246		279			-		18,451		227	1,991	·····		20,649	24,971	1 5 6	1 6	

FORM No. I .- Abstract Statement showing the Income of all classes

1	2	8	4	8	5 G								7	8							
	unicipality.			municipal		Nu	M BE	OF			S OF		. ii		Income	DUBING	THE TE	AR YR	N OCT	ROI.	
: }	funici				а	b	c	d	c	5	0	h	\overline{A}	a	ь		d		1	0	à
Districts.	Serial number of Mr	Name of Munt- cipality.	Act under which constituted,	Population within limits.	Ex-officio.	N-mirated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Street	Balance from previous year	(Artucles of food or drink for men or ani- mals).	Class II. (Animals for slaughter).	Class III. (Fuel, lighting, and washing.)	Cass IV. (Building materials).	(Drugs, gums, and spaces).	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals).
BURDWA	n D	IVIBION.				l						1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Re.
"dinapore "dinapore "while "while "makeora "ribboom		 	V (B.C.) of 1876	133,137 81,793 125,914 109,036 87,649 9,001	19 21 28 8 8 8	119 66 69 20 21 10	15	149 77 112 28 29 13	31 28 39 9 9	118 49 82 19 20 5	24 20 31 16 7 5	127 67 81 12 22 8	22,114 20,472 26,009 21,859 1,218 841							111111111111111111111111111111111111111	::. :::
PRESIDE	RCY	Division.	Divl. Total	496,530	87	291	27	FIRS	115	203	103	305	92,553								
Pergunnah uddea 	i		V (H.C.) of 1876	5,46,613 1,11,357 17,787 97,128	113 43 5 13	211 82 20 65	15	354 140 25 78	56 49 7 19	908 91 15 59	87 42 6 18	267 119 19 65	45.257 16,302 8,604 27,695					===	==		:::
BARRARYB. D	IVIB	Cooch Behar	Divi. Total	7,72,885	174	108	15	507	131	466	149	449	P9,560								
antibose			V (B.C.) of 1876	7,085 13,042 31,676 37,751 10,101 11,535 6,598	6 4 4 2 1	16 11 25 31 22 18		14 17 31 83 26 20	6 6 6 5	9 8 25 26 20 15	12 6 10 5 4	25 25 25 21 16 4	3,650 1,872 3,022 2,606 4,346 5,479 47						=		
	▲ Dı	VIBION.	Divl. Total	1,21,098	27	121		148	-	107	46	104	21,022						-:-	·	
andos	=======================================		V (B.C.) of 1876	91,665 26,215 18,651 67,202 28,320	6 3 6 16 4	63 62 23	=======================================	52 71 62 78 27	6 9 10 26 8	46 62 52 52 52 19	13 3 7 16 7	59 68 55 62 82	30,134 1,577 4,619 4,607 1,066					<u>:</u>	: ::		=======================================
CRITTAG	ORG	DIVISION.	Divi. Total	261,453	35	235		200	59	231		211	14,007				· ·		Ŀ		-
Mittagong Moakholly	1:::	:::::	V (B.C.) of 1876 }	25,260 4,752	5	26 13	:	31 16	10	12	8	13	1,655 4847		::::::		:::::		:::		
PATHA	Di	IBION.	Divl. Total	30,012	R	89	<u> </u>	130	14	123	13	135	2,502				<u></u>		<u></u>	<del>,</del>	
Thehebed Mosufferpore Mosufferpore Mosufferpore Mosufferpore Mosufferpore Jarun Jhumparun			V (B.C.) of 1976	301,556 137,850 129,172 81,250 71,530 70,801 28,595	7 2 13 7 11 11 6	132 64 78 36 25 21 18		66 91 43 36 42 24	17 4 23 11 19 18 10	62 68 32 23 29 14	17 17 18 12 12 11	63 74 35 24 30	53,554 38,198 12,770 9,592 19,878 21,019 4,253					1111111			
		DIVISION.	Divl. Total	811,784	67	346		411	91	350	71	367	1,58,564								
Monghyr Shagulpore Farnesh	=		V (B.C.) of 1876	70,151 74,807 30,691 8,031	6 7 8	27 27 27	Ξ	35 36 30	11 12 5	21 22	22 11 7	13 23 23	7,005 5,000 10,005 2,610				<u></u>	:::		:::	::
gumalıs	:::	:::::	μ	18,121	3	18	-::	21	8	16	3	18	961					==			
		VIRION.	Divl. Total	71,035	12	123	<u>:</u>	146 53	19	34	13	40	27,403 976			<del></del>		<u>-:</u> -	-:	<u> </u>	<del>-:-</del>
Duttack Jaharore	1		V (B.C.) of 1876	17,610 24,695	3	15		18	7	11	8	15	- 261 1,587 8,401					<u>.</u> .	::		:::
CHOTA NA	gros	B Division.	Divl. Total	111,339	15	56	÷	71	26	45	16	55	10,0034 - 261							-::-	<del></del> .
Lohardugga Lohardugga ugbhoom Magbhoom	=	 	<b>▼</b> (B.C.) of 1876	28,867 27,831 2,823 16,882	8 4 2 2	35 32 29	::::	43 36 8 31	10 7 4 8	<b>設級 4 23</b>	8 7 2 8	35 an an	3,852 7,553 461 8,842					===	===	1111	***
٠,			Divl. Total GRAND TOTAL	76,253 2,883,155	16	102 1782	 42	118 2266	20 545	1721	23 514	96 1752	15,208 4,70,143 —261				*****		==		

of Municipalities, Unions, and Stations during the year 1877-78.

	10	11	19	13		1	4			15	16	17	18	19	20	21	22	23	24	
Tax on houses and lands.	£	Wheel-tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tells and ferries.	MAR	Fees on musical pro- cessions.	MNS AL	.)	(AS	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal	Grants-in-aid from Frorincial or Local Funds.	Trial ine me of year, exclud-	Tota'. including balance.	Incidence of taxation (column 15) per bead of population.	Incidence of income shown in column 21 per head of pepulation.	Rowan
Rs. 37,148 13,187 51,834 1,64,497	Rs. 298 427 1,714 4,002	Rs. 4,259 1,179 3,670 9,822 376 56	Rs, 1,303 434 688 80	Rs. 2,670 54 9,000 6,966	Rs. 34,550 13,398 21,294 971 8,846 8,352	Rs.	Rs.	Rs.	P3.	Rs. 80,309 24,679 90,718 1,76,253 9,302 3,408	Rs. 920 581 1,496 1,488	Rs. 966 5069 1,176 2,401 603 14	Rs. 4,323 2,493 10,144 25,094 89 201	R,648	Rs.	Rs. 95,475 1,82,092 1,03,633 2,12,470 9,981 3,623	Rs. 1,17,289 53,104 1,29,642 2,74,029 11 202 4,504	Rs. A. P. 0 9 7 0 5 7 0 11 6 1 9 10 0 3 11 0 6 6	Rs. A. P. 0 11 & 0 6 4 0 18 2 1 15 0 4 2 0 6 5	
2,59,166 2,44,030 38,986	6,441 23,157 395	19,363 53,343 1,229	2,595 886 55	18,699 1,636 8,702	82,411 1,00,973 19,521		:::	:::	==	3,98,674 4,25,912 63,927	4,444 94 2,170	6.189 4.7:8 861	42.841 40,426 3.036	12,317 80,042	3,659	4,57,577 5,68,102 69,403	50,130 6,03,259	0 13 G 0 12 5 0 9 2	011 8	
2,87,407	23,546	54471	935	3,260 10,928 24,016	2,693 45,513 1,60,000		-	-	==	13,395 56,741 5,50,975		5,570	1,205 7,038 51,705	1,405		7,08,062	2 , 275	0 9 2 6 12 6 0 9 4	0 9 11 0 13 2 0 10 10	
6,104 6,516  12,620 50,355		5,072 1,689 2,557 9,319	341 1,323 94 253 2,041	1,335 1,868 1,130  4,533 13,615 878 820	8,322 4,787 11,986 6,287 6,672 2,042 40,086 11,144 9,640 15,169 2,426					6,345 9,657 10,566 14,066 6,267 9,512 2,042 68,398 51,512 9,974 16,589 22,574	19,274 70 19,344 1,507	275 76 149 199 38 162  898 1,16a 29 41	6,\$15 069 532 176 18 1,441 11 9,053 7,745 579 8 15 1,754	6,000 297  6,207	2,250	10,653 10,790 20,000 16,281 11,185 2,053 1,06,240 (c), 18 10.75 10.75	44,30 ) 12,562 23,968 17,890 16,664 2,100 1,27,262 1,100 1,27,262 1,100 1,27,262 1,100 1,27,262	0 14 6 0 11 10 0 9 10 0 0 11 0 0 0 10 3 0 0 11 0 0 0 0 0 0	4 9 2 6 13 10 6 10 1 9 8 8 6 30 0 0 12 0 0 4 11 0 10 7	
in est	 ••3	6,323		15,163	73,771		<u> </u>	=		16,270	1.807	1,285	1,326	1,081	 	16,727	17,736	0 8 11	0 9 10	
5,814	,	1,253		5,701	1,863 2,646 1,509		-::-	:::	:::	17,19) 2,646 19,767	386	46	3,753 6 8,759			23,958 23,958	3,501 28,460	0 10 11 0 8 11 0 10 6	6 13 5 6 6 11 6 12 9	
86,453 16,602 16,895 21,162 19,263 14,908		6,830 1,734 202	6,764 632	19,791 2,175 15,188 9,784	\$1,893 11,092 23,460 10,183 6,717 9,912 8,896	1,603		: : : : : :		1,35,334 52,199 40,557 47,133 20,310 31,604 9,896	\$,002 2,303 8,298 583 	4,36.1 410 439 161 1,646 550	6,422 1,387 2,143 2,564 57 1,741		8,872	1,53,930 16,427 10,111 28,213 36,936 10,148	2,07,547 -9 -7 56,197 -60,175 -18,091 -01,855 -11,101	9 7 1 0 3 9 0 5 4 0 9 8 0 5 11 0 7 9 0 5 6		
1, 65,273 36,123 9,945	61-0 85-8	9,770 2,912 2,404	6,296 920 689	47,235 12,368 11,539	1,16,453	1,603	:::	11:1	:::	8,36,233 52,521 26,151	10,456 260	7,659 1,103 26	14,327 1,762 1,417		3,872	55,686 27,544	5,21,111 63 551 32,594	0 6 6 0 11 11 0 3 7 0 9 10	0 7 1 0 12 8 0 5 10	
11,176 2,653		2,487 826	1,350 49	230	4,036 1,899 5,902		279			5,706 6,132	191 323	833 832	1,170 1,854 50		300	20,445 7,444 6,835	10,503 7,782	0 9 10 6 11 4 0 5 4	0 10 7 0 15 6 0 6 0	
50,807	838	7,979	2,908	24,077 11,924	13,661		270			34,842	957 403	1,889	5,753 788		300 83	36,397	37,112	0 h H 0 7 10	0 P 4	
		1,512	1,381	11,924	7.707 8,707 80,639		.::	 	:::	7,707 8,707 51,258	405	119 841 746	86 		83	7,912 9,018 53,537	0.199 17.110 64.521	0 7 6	0 7 2 0 6 0	
-		1,513	219 742	11,924	12,643 9,747 1,579 6,340		:::	:::::::::::::::::::::::::::::::::::::::	=======================================	12,663 0,966 1,879 7,032	1,141  637	308 92 4 6	925  168 41			15,087 16,078 1,751 7,966	18,899 17,011 2,312 11,008	0 7 6 0 5 8 0 4 3 0 6 8	0 8 4 9 5 9 9 6 0 0 7 3	
8,22,842	31,445	1,05,785	17,117	1,52,141	30,329 5,60,799	1,603	279	<u>:-</u>	<del></del>	31,290 17,01,014	1,674	410 24,430	1,134	1,05,126	10,164	34 519 20,20,420	49,729 24,96,568	0 9 5	0 7 2	

Abstract of Form No. I, giving the following particulars for each Division in Bengal for 1877-78.

		Jor 101	1-10.			
Numbe	r of Municipalities of th	e first clas	s under A	.ct <b>V</b> (B.C.) o	f 1876	25
Ditt	o ditto of th	brosos e	ditto	ditto	•••	97
Ditte	of Unions under Char	ter III of A	Act V (B.	C) of 1876		69
Ditte	of Stations under Chap	ter IV of	ditto		•••	2
			-	Total	• • • • • • • • • • • • • • • • • • • •	193
Popula	tion within municipal lir	nits	j	•••	2,	883,155
Numbe	r Towns of which the M	unicipal Co	mmittee	are		
(a		-	· · · · · ·	٠		None.
(6)			d partly b	y nomination	•••	3
(c		ation only		• • • • • • • • • • • • • • • • • • • •		190
	•	•	•	Total	•••	193
A	gate number of Members	of Municir	al Comm	i++009		***********
· (a						442
. (4		•••	•••	•		42
(c	·	•••	•••	•••		1,782
(0	1 Nommated Mombers	•••	•••	•••	•••	
				Total	•••	2,266
Of abo	ve					
(d	Officials		•••		•••	545
Ìe	·	•••		•••	•••	1,721
•						
O		•••	***	•••	•••	514 1 750
(9	) Natives	•••	***	•••	•••	1,752
Systen	of municipal taxation i	n force—	•	•		•
(a	) Octroi	•••	•••	•••	In force i	n no Towns.
(b	) Tax on houses and la	nds	•••	•••	,,	26 "
(0	) Liceuses on trades		***	•••	,,	11 "
(d	) Tax on vehicles		•••	•••	**	51 ,,
(e)	Tax on animals	•••			2.9	28 ,,
()	7) Tolls	•••	•••	•••	,,	37 "
(9			•••	•••	,,	1,,
(h		oying holdi	ngs accor	ding to		
	their circumstances	•••	***	•••	".	167 "
					Rs.	A. P.
	at of income under each					
	r the province, of column				24,96,563	0 0 -
	re incidence of taxati	on per he	ad of p	-	0	9 5
	unicipalities ge incidence per head of	··· municinal i	 naoma fro	m all sources		11 2
A.vera	se morgence her near or	mennihen n	TOURS TLO	TT CITT BOUTCOB		~~ ~

# FORM No. II.

STATEMENTS OF EXPENDITURE.

FORM No. II .- Statement showing the Expenditure of First

1			2	3		- 4	8	6	7	8	9	10	11	12	13
; -						ear.				,					Exp
Dietri	CTS.		Serial number.	Name of Municipality.		Balance from previous year	Income during the year.	Interest on debt.	Head office establish-	Collection of octroi.	Collection of other taxes and sources of income (if any special establishment apart from that of the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
		Bu	EDWAN	Division.	1	Rs.	Ro.	Re.	Rej	Rs.	Rs.	Rs.	Rs.	Rs.	Re.
dwan		)	1	Burdwan		4,951	57,939	4,230	4,156		1,400	13,402	10,141		1,19
Anapore			2	Midnapore		7,474	17,697		1,808		220	2,948	5,890	120	
oghly		{	8 4 8	Hooghly and Chinsurah Kerampore Ooterpara	=	7,090 5,512 1,889	43,910 86,257 4,931		8,459 4,857 550			5,770 6,000 890	10,600 8,160 910	60	1,85 2,46 40
			·	Total		11,431	70,094		9,275		164	12,000	19,676	60	4,18
⇒rah			6	Howrah		16,445	2,11,490		17,042		4,864	33,042	32,027		81,00
		••••	-	Divil, Total		43,301	3,60,120	4,230	31,031		6,628	62,052	07,743	180	56,30
		Pres	IDENCY	Division.	- [										
Pergunnah		]	7	Suburban		84,181	4,40,171		44,026		12,842	1,34,1166	72,377	1,565	18,8
4des		{	8 9 10	Kishnaghur Santipore Banaghat	==	8,085 2,226 992	23,912 15,568 9,696	<b>.</b>	744 1,165 687		1,078 938 200	1,363 1,633 754	5,496 7,854 1,563	432 120 81	:::::
٠.		1		Total		11,303	49,176		2,496		2,216	8,752	14,113	606	
=ore			1)	Jussore	]	5,244	11,978		1,223			1,331	2,023		4
				Divl. Total		50,768	5,01,323		47,715		14,558	1,44,049	58,813	2,171	19,0
Raje	MAH	TE AT	D Cooc	H BRHAR DIVISION.				1	.						•
rjeeling elysbyo		::1	12 13	Darjeeling Bauleab	::	3,650 1,362	40,659 14,169	:::::	685 517		176 1,432	7,996 743	8,151	_:: <b>•</b>	
			Dicci	Divi. Total		5,612	54,610		1,203		1.608	8,739	6,619		
sca perah		:::1	14	Paren Commillah		25,415 682	81,640 12,599	808	9,223 1,613		1,174	30,197 1,698	15,406 2,015		
horen				Invl. Total		26,007	93,430	808	10,836		1,174	32,195	17,121	30	
**********		Cura		DIVISION.	ľ	1,129	19,262		1,032			4,256	4,715		
<del>tiego</del> ng		Į	TNA D												
ins	***	•••	17	Patna	-	24,505 22,056	25.263		2.078		ļ	19,964	26,472	210	1.9
A :bahad			18 19	Gva Arrah		315	19,587	226	1,205			2.240	5,556	96	
aufferpore	•••		20	Mozuflerpore		7,088	30,211		3,080	<del></del>	426	5,3%1	6,999		7
rbhunga agaudd			21	Durbhunga		12,752	21,280		713		729	2,946	7,681		
un			22	Сћирга		15,428	21,493		1,039		984	2,320	7,720	505	
				Divl. Total		82,128	2,23,677	226	14,659		2,139	24,622	67,652	628	6,2
٠.		Ввас		Division.	- 1					1		400			
mghyr agalpore	:::	:::	23 24 26	Monghyr Bhagulporo Purneali		5,482 2,390 7,420	39,695 25,836 16,304		2,415 3,096 2,118	:::::	587	6,846 8,458 861	5,841 8,445 6,265	******	
	•••	•	_	Divl. Total		15,292	81,829		8,6G1		537	11,260	20,591		1
				GRAND TOTAL	ŀ	2,23,722	13.40,475	5,273	1,16,786		20,044	2,91,173	2,73,584	3,009	62,6

# Class Municipalities in Bengal during the year 1877-78.

14	15	10	17	18	19	20	21	22	23	2,5	25	76	
TURB.													
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Bulldings,	Other public works, including gardens and similar improve- ments.	Sanitary and charit- able establishments (hospitals, alms- houses, vaccination,	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Reportment of debt.	Total.	Balance at the close of the year.	Brnark
Rs. 8,007	Rs. 1,023	Rs.	Rs.	Rs.	Rs.	Rs. 42t	Rs.	Rs. 5,012	Rs.	Rs. 6,761	Rs. 85,746	Rs. 7,144	
2,573		1,225		270		120	200	6,213			21,186	3,885	
5,450 4,561 607	423 888 1	559 85		211	72 756 217	107 1,435 8d	200 610 60	2,748 1,676 1,059			31,116 30,301 0,262	19,530 5,488 1,548	
10,618	812	614		244	1,045	1,628	860	4,677			66,679	26,546	:
40,874	7,869	878		38,057	241	2,039	1,150	14,436			2,23,492	\$,462	
61,572	9,702	2,247		88,571	1,296	5,115	2,210	81,438		5,761	3,67,098	42,337	
84,310	16,662		1,838			4,764	4,565	83,238			4,33,212	41,110	
7,502 2,187 1,616	32	280 71 51	500 	103 141	1,26%  150	1,114 596 351	870 200	1,050 464 1,964		••••• •••••	21,962 15,398 7,784	10,935 2,396 2,904	
11,805	82	502	004	210	1,423	2,061	1,300	3,478			44,211	16,235	
5,100	8(6)					1,768	884	322			13,090	4,170	
1,00,715	17,203	105	2,343	216	1,423	8,593	6,109	37,038			4,90,576	61,515	
1892	40	0,841	100	7,014	945	. 1,257 90	600 177	6,254 638		3,000 1,200	44,123 12,523	146 2,000	
10,211	49	0,844	100	7,014	915	1,317	777	6,692		4,200	56,616	3,185	
9,627 3,642	1,221 201		120	27	3,285	3,710 312	<sub>80</sub>	7,384 1,270		1,191	83,126 11,318	28,32µ 1,763	
13,169	1,482		120	27	3,285	4,022	30	8,654		1,191	114,111	25,092	
7,831				384	256	267	100	514			19,755	636	
33,751	5,609	1,647	8,995	<u></u>	<u> </u>	2,285	1,280	2,295			00.791	21,614	
4,296	49	494			1,003	720	360	983	<u> </u>		28,507	18,751 5,677	
2,444	2,165			97	1,093	120	300	368		610	14,255	14,616	
11,022	2,165	234	234	158		184	300	418 348	<u> </u>		21,643	12,589	
15,021	1,461			36	281	942	168	312	<u> </u>	ļ	28,585	8,386	ı
71,590	11,828	2,595	4,220	291	1,498	4,580	2,358	4,674		610	2,24,417	81,383	ı
9,026 1,013 6,878				740 552	200 8,408	2,906 748 240	428 483	1,671 1,147 619			29,530 24,087 17,784	15,647 133 8,940	
16,917		*****	36	1,292	8,608	8,254	911	3,237			75,401	21,720	
2,81,508	40,264	12,188	6,828	47,825	17,301	27,157	12,195	02,447		11,732	13,28,302	2,35,868	

FORM No. II .- Statement showing the Expenditure of Second

į.				<del></del>								
1	2	3	4	6 5	6	7	8	9	10	11	12	15
1.			Tab.									Rypun
Districts.	Serial number.	Name of Municipality.	Balance from previous vi	g the year	Interest on debt.	Head office establish- ment.	Collection of octroi.	Collection of other taxes and sources of income (if may special establishment apart from that of the leval office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
¿-	Burdwan	DIVISION.	R		Rs.	BJ.	Rs.	Rs	Rs.	Rs.	Ra.	Re.
	{ 3 3 4	Cutwa	5,	384 5,616 ,172 8,734 292 3,911 ,935 6,621 ,783 24,782		617 948 472 804 2,431			914 287 386 1,419 3,806	2,036 2,451 1,701 1,594 8,202	72	
1	{ 5	Baukeora Bishenpore		690 6,534 44 3,409		408 445 943		200 200	4,033 677	2,899 1,324	:::::	
Newboom	7	Total		724 9,743 891 8,023		773		500	1,710	4,222		
ationspore	8 9 10 11 13	Tumlook	6,	686 3,216 860 3,996 101 8,300		126 420 289 1172		314	120 315	1,235 1,140 1,572 1,072	60 11	81
1	i is	Kheerpoy Total	1,	.289 2,741 113 1,880 .998 15,093		1,110		814	436	6,166	116	 \$1
Houghly	{ 13 14 15 16	Bansberiah Bydabatty Bhuddeshur Kotrung	2,	700 2,671 467 9,920 773 4,490 828 2,254		869 634 830 229		356 P28 168	213 1,475 792 502	1,387 2,811 2,340 1,153	15	
		Total Divi. Total		758 10,245 144 72,488		1,409 7,126		753 1,266	2,072 8,962	7,730 27,878	15	
;	Pareidenc:	Division.										ブ
as Piegunnaha	1781-6-1122-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	haligungo	1,	677 20,611 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		012 650 242 110 90 79 112 209 250 211 150 48 22 17 25 25 25 25 25 30 104 68		1,720 1,055 1,165 1,165 1,165 972 982 982 498 498 910 313 116 1164 122 520 5861 444 977	923 944 700 60 287 118 40 810 241 331 35 2 2 35 276	J0,513 7,407 1,814 0,601 4,671 2,154 4,671 2,154 4,347 1,347	72 72 144	50
ar adden	37 38 39 40 41 42	Nuddea  Kooshtea  Mehorpore Beernuggur Moleshpora Coomarcelly  Total		127 2,069 578 3,955 -88 2,922 610 2,675 181 1,631 776 3,033 028 16,534		255 252 256 815 132 252		234 234 92 183 97 126	205 84 153 116	1,60°; 1,367 632 1,043 705 1,231 6,650		-
	-{ ##	Berhamporo Laibagh Jungroro Kandy	20, 3,	337 4,251		137 172 43 48		1,850 1,724 593 504	5,210 5,493 391 319	2,614 12,015 2,257 2,210 20,096		1,183
\$ · .		Divl. Total	43,			5,418		15,440	15,406	82,236	144	1,233
RAJBHAH Dinagepore	TB AND COC	Dinagepore	i.	872 10,690		1,242			2,902	2,304		
2000	48 { 49 50	Pubna		810 8,558 206 6,726		1,219 755 732			294 325 252	1,098 8,118 8,146		11.
	{ 15	1	2,	606 15,28 b 499 8,851 847 2,472		1,487 511 441			577 834 239	6,20 1,342 1,068	<u> </u>	
<u>.</u>	53	Total		846 6,323 479 11,185		952			573 944	2,410		
3		Divl. Total	15,	PGS 49,368		6,223			5,280	15,308		

Class Municipalities in Bengal during the year 1877-78.

20 20 20 20 20 20 20 20 20 20 20 20 20 2		T	T	1	1	T	1	7	T -:	T -	7	1	7	
The color   The	16	15	16	17	18	19	20	21	82	23	24	25	26	_
Bar.   Bar.	diture.													
100	Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including rardens and similar improve-		Education, science, and srt,	Miscellaneons.	Centribution to local or provincial funds.	Be-payment of debt.	Total.	the close	Ramary
100	Re.	Re.	Ra.	Ra.	Re-	Ra.	. B4	Rs.	Rs.	Rs.	Ba.	Rs.	Rs.	
1.14   500   1.041   500   550   550   500   1.250   1.050	900 1,497		51	4			613	196	16	3		5.323 7.211	677	-
17											-		-	
Top		-			_	·		-		-	2,77	25,230	10,329	
117	715 25			2	47		610		19 5:	:::::	:::::	6,787 8,184	227 319	}
117	740		81:	2	47	44	1,460		247			0,021	646	
1.00	217				ļ <u>.</u>					300		8,647	817	,
1.00	1.002		8			410	1 608	84	4.16			3,802 8,178	600 2.627	
1.648	400 800						460		1,527 2,025			4,267 3,759	1,143	1
1,15				-				_						
1,15	408				·				100			2,476	895	
1,15		:::::	:::::		418		1 57	165	717 236 326			7,102 4,378 2,094	5,275 795 88	
	1,615				418				1,403		_	18,950	-	
1.00	8,114	360	1,418	526	690	588	4,491	-	11,046	300	2,777	77,285	25,347	
\$60	field		300		800		* 781		703			19,086	8,198	
\$60	1,685 235						208 700		1,120 111 318			5,115 9,326	1,126 1,463 1,273	
Single	678 878						850 352 367		325 125 188			7,181 4,141 6,369	1,797 1,410	
275	560 800		1	1			140 419	******	191			4,090 3,991	850 1,276	
Bill   Bill	599 275 634						1 22	42	138 138			4,243 2,261 8,354		
Bill   Bill	529 529				I		:::::		66 61			1,085 1,262	1,341 1,229	
Bill   Bill	850 408		273						70 203			1,931	392 2,391	
16.825   600   944   .	R13	*****			*****	*****	278	iss	122 111 100	*****		2,561 8,962 1 489	771 1,692	I
071	16,825			-										1
100   100	800		,,		30		33	240	74			3,133	963	
1,000	1 -		<b></b>		1 1					1	1	1 1	- 1	
1,000				1	I I	*****	119 440		74 136			2,131 2,751 987	53 534 776	
6,028														
16,885 677 978 2.483 1,767 1.659 61,075 32,218 67,968 681 1,620 1,074 11 7.255 5,730 6,865 1,77.70 60,537  1,863														
16,885 677 978 2.483 1,767 1.659 61,075 32,218 67,968 681 1,620 1,074 11 7.255 5,730 6,865 1,77.70 60,537  1,863	5,028 9,916 1,184	450 141	136 440			*****	803 803 846	919 680	1,153			34,312 6,220	20,796 6,256	
87,968     681     1,620      1,074     11     7.255     5,730     6,505      1,77,770     60,387       1,863          981      9,252     3,730       463          4,036     3,511       1,894        1,011     81     545      6,725     3,236       2,273        1,811     51     747      14,144     3,742       1,550                 8,564							420	******	50					
463														
463												0.000		
1.894     66														
2.273          706         139          1.611         51         747          14,144         3,742           1,530         193           628         101         198          4,761         142           8,364         185         %,3.           850         101         204          7,038         3,131           1,900          882          470         843         88          625          8,071         7,063           8,002         125         1,611         159         470         848         2,767         230         5,065          45,024         21,707	1,894			159								7,421	1,446	
1,580 155				*****										
8.964     125     150<			7-											
1,200 822 470 843 88 622 8,671 7,993 8,063 126 1,611 139 470 841 2,767 229 2,686 43,824 21,707				_====			548							
H,063 125 1,611 139 470 841 2,747 229 2,685 45,624 21,707	-	125						101		1				
								<u></u>						
			-,										i	<u>.</u>

FORM No. II .- Statement showing the Expenditure of Second Class

1				Ī	•	6	6	7	8	9	10	11	19	18
				-	<u> </u>									REPER
Distracors.	Serial number.	Name of Mu	nicipality.		Balauce from previous year.	Income during the year.	Interest on debt.	Head office establish-	Collection of octroi.	Collection of other taxes and sources of income (if any special establishment spart from that of the freed other is manitatined).	Convervancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
	DACCA DI				R1.	Rs.	Rs.	Ra	Rs.	Ita.	Ra.	Rs.	Rs.	Ra.
<del></del>	34	Naraingunge at gunge	ad Mudde	m-	3,604	7,030		1,64			102	2,440		
	55 56	Furreedpore .		:::	1,224 353	4,829 8,\$67	:::::	9917 445	:::::		578 110	1,550 1,281		
			Total	[	1,577	7,596		1,436			688	2,831		
: targungo {	57 59 59	Burrisaul Nuichtty Jhallocotry		:::	1,809 840 538	9,878 1,944 1,382		97H 255 256			1,264 51 72	2,629 405 498	:::::	
	89	Jhallocotty .	Total	<u> </u>	3,196	12,474		1,180		89	1,887	3,616	-:	
	80	Nusseerahad .						639			2,253	1,119	9	
manaing	60 61 62 63	Kishoregunge .		==	757 300 761	6,7 kk 751 2,463 4,108		560 430 415			359	954 854 861		
	64	Sherepore			1,547	8,000		2,164			2.656	4,150		
miorals	65	Bramunbariah .	Total		8,377	4,328		704			2014	1,985	112	
*****	org Div		rl. Total		12,158	49,146		6,489		160	6,037	15,025	121	
deterong		Cor's Bazar Noakholly	···		526 847	2,042 2,654	:::::	263 872			278 446	858 1,224		
	PATRA D		Total		1,378	4,696		635			714	2,082		
dina		Barh		::	1,887 7,536	5,782 15,665	:::::	720 1,135			580 1,676	2,165 6,085	:::::	42
		Dettat	Total	-	9,423	20,847		1,558			2,256	8,248		42
	70	Jugdispore Buxar		;	1 120	1,295		223			86 P10	627		
٠ المجرجة	70 71 73 73 74	Doomrson .	<del></del> ::.	=	490 2,277 7,042	1,295 5,171 4,361 8,863 1,585		592 724 109 266	` 1	 815	746 899 236	627 1,037 1,477 3,667	ï	
•	Ų 74	Bhuboosh		=								8,625		
			Total		10,900	21,578		1,913			2,835			
: fferpore	75 76	Hajipore Laigungo	··· ···	-:		4,900 4,195		422 760			117	8,108 2,215		:::::
			Total		1,467	9,155		1,182			SH1	5,821		
urbhunga	{ 77 78	Rosserah Mudhubani	·. ::	.::	1,093 6,0,8	3,407 3,436		396 280		815	239 751	1,59A 1,813		
			Total	.	7,126	0,933		626		493	923	2,941	180	
	{ 79 80	Revolgunge Sewan		=	8,517 974	10,322 6,121		540	-::::	B2	889	2,570 1,598	<b>6</b> 0	:::::
			Total	[	¥,491	15,443		1,162		541	1,403	4,168	240	
	{ HI 89	Motibaree Bettiab	<del></del> .		2,354 1,893	2,185 7,968		451 823		H4	553 513	672 1,908	202	
			Total		4,253	10,148		758			1,006	2,670	252	
BHAGUI	POBE DI		vi. Total		42,729	84,104	*****	7,494		1,721	1.47	728	493	42
hagulpore	. 83	Colgong			2,610 1,420	1,764 3,186		349			854	725		
onthal Pergunuahs .		Maldah			390 854	2,254 4,584		60		340 365	191 647	768 1,090		:::::
ialdah	{  86	English Bazar	 Total		944	6.838		119		648	638	2,758		
o	RISSA DI	▼1810W.	vi. Total		4,974	11,788		796		468	1,639	4,232		
	( 87	Cuttack Cuttack Canto			-261	97 507		679		5,181 67	2,847	6,196		
instack	85 160 90	Jajpore Kondrapara	nment	::	291 685	2,390 3,949 8,231		85		472 508	805 115	762 745		
	"		Total		976 - 261	36,397	*****	714		6,222	8,267	7,703		
talemare	91	Balastro			-281 -1,587	7,912		158	<u> </u>	908	516	1,986		
CHOTA N.			ivl. Total		2,563 261	64,509		872		7,130	8,763	9,669		
	c) 92	Hazaveebagh Chattra			7,913 1,303 636	6,360 5,686 3,041	55	651 469		108	1,456	1,876 1,502 1,309	238	
Essareobach	. { 95	Rohak		•				316			671			
	1		Total	•••	8,852 5,929	15,037 5,798	50	1,459		108	2,935	4,68,	238	
Section	95	Ranches Chyobassa			6,929	1,751		265		15	1,257	1,980	<u>}==</u>	
-	90	Purulia			1,067	4,586		70		808	811	970		17
	16	a.	ivi. Total		11,909	27,170	55	2,790		688	5,074	7,818	288	17
.ac.	Ĭ	1	D TOTAL		1,64,548	5,38,127	55	38,942		27,002	54,897	1,86,181	1,198	1,888
	ŀ	1. 7	_			1	<u> </u>	1	J	<del></del>	<del></del>		<u> </u>	·

Rumangs.

### Municipalities in Rengal during the year \$7.78-continued.

14	15	16	17	18	19		21	22	23	26	25	20
VRE.												
s and mein- roeds.	#	直			c works, gardens improve-	Senitary and charitable establishments (hospitais, alms houses, raccination, &c.)	science.		to local funds.	debt.		the close
Constructions tenance of re	Watering roads.	works.	Water-supply.		Other public including grand similar immerity.	giati.	e7 .	Miscellaneous.	Contributions or provincial	* t		# # # F
100	. Ž	Draimage	1	Buildings.	-55.	F. 84	Education, and art.	age	d di	Repayment		5.5
18	- E		, a	ם	a de la	hos bos	50	9	5 A	1	Total.	Balance of the 5
8-	*	<u> </u>	#	<u> </u>	6		M.	7	3	<u> </u>	Ä	Ä
Rs.	Rs.	Rs.	Re.	Re.	Rs.	Ra	Ra.	Re.	Ra.	Rs	Ra.	Rs.
477			180			91 1	880	667			6,054	5,180
647 697		 768	:::.::	*****		360 120	88	170 90	····		4,380 2,916	1,173 768
1,344		168				480	88	280			7,295	1,878
8,605		69		G4	889	80	30 75	472 19 16		******	9,599	2,058 1,218 418
558		<b>:::::</b>	::::::	ao	•••••		28	16		*****	8:45 1,452	418
4,168		69		1/1	339	60	133	507	****		11,946	3,724
2,825 274		368			4415	55	42 43 80	9 11			7,445 787 3,057 3,723 2,989	60
9.17		650	400	240		78 70	80 19	89 77		 379	3,057	273 179 340
1,247 1,500			::::::	156	******	70		67			2,989	1,608
5,797		1,008	400	896	465	203	184	198		879	18,064	2,491
601					611	120		109			4,400	213
12,893		1,245	550	490	1,415	1,775	765	1,636		379	47,798	13,486
bits.		10			3	104 284	59 33	155			2,131 2,513	134 987
FI64		10			3	368	92	155			4,947	1,121
i	10							800				
1,200 1,844	10		::::::	120	620	50 797	150 1,000	2,827	::::: <b>:</b>		5,173 16,110	3,496 4,463
8,014	10			120	620	847	1,150	3,127			21,823	8.949
C. 6		67,	:::::		33	132 230 40 440 33	R	9 86 43 446			1,031 5,360 4,575 10,027	1,384 301 1,766
1000 (1000	21 . هانتشک	1,072	177	250	257	40		43	50	624	4,475	3,766 5,018
1,999 27	:::::					33	836 96				1,618	8,019 237
4,565	21	2,039	177	250	290	885	542	534	50	694	23,841	8,706
144			*:::::	116	•••••	120 120	160	115 58			4,397 3,270	2,030 925
D1				116		240	160	173			7,067	2,0:6
							100	66				
820 1,646	·····					31 i 46	DI .	4		<u>:</u>	8,034 4,2141	1,552 5,178
1,915						807	151	50			7.334	6,725
2,637 840	257 13		::::::	21	*****	803 631	512 240	53			9.051 4.071	9,78%
2,986	270			21		1,434	792	58			13,122	11,812
115				2 <sup>27</sup> 751	13	50 819	63	112			2,659 6,028	1,481
1,845	277 23	*****										
1,960	800			1,038	13	369	65	117			8,657	5,714
14,367	601	2,039	177	1,645	923	4,182	2,980	4,054	50	621	81,073	44,860
799							100	27			2,000	2,285
362		693		306		54	27	416			3,847	759
287 1,597		78	::::::			355 230	117 103	53 156			2,131 5,030	513 104
1,684		78				595	222	209			7,161	021
8,045		771		806		639	349	659			13,097	8,063
4,888	180	520				618		2,590	981	860	25,500	1,746 2,316
611 860		83		136	 23	500 864		116 116		 	25,500 74 2,700 2,958	2, 510 860 954
6.254	205	552		136	23	1,467	60 60	2,828	951	860	31,232	5,830
	105											2,306
2,561				38		800		796			7,193	8,186
8,815	195	869		174	23	1,767	60	3,654	961	860	88,425	
1,417				85 9	20	800 180	165	853 91		476	6,225 5,241 2,944	2,045 1,698 733
235 320						240		88				
2,972		2		37	20	720	165	532		476	14,413	4,476
651						100	100	200			5,001	6,724
508	%,,	·	•		194	100		54			1,850	502
970		79		- 42	92	185		694		987	5,882	871
8,098		79		79	245	1,055	265	1,540		1,418	26,146	12,638
96,018	1,919	9,855	1,892	4,82×	4,000	24,049	9,409	31,616	1,301	6,053	5,11,365	1,91,843

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	7	Ť	-	-	•	•		1	1.	•	7 20	1 11		_
					i		1				<u> </u>	<u> </u>	19	18
	1	1		- [	" # /	#	<del> </del>	T .	<del>,</del>					Expe
Managara.	1	Berra	Bame of Rentsignility.	\ _	Balance frozza previous	Income during the year	Interest on deshi-	Head office establish, ment.	Collection of octarel.	Collection of other taxes and sources of income if any special ecolishment's part from that of the head office is maintained).	Conserrancy and	Polace.	Registration of birthe	Lighting.
	Burn	WAH	Division		Re	R1	Rs.	<b>1</b>	· Ra.	Rs.	Ra.	Rs.	Ra.	Re.
-Joan		1 2 3 4 5 6 7	Pair shar- onam okfy Ichanabul Bally 'thambayar Koo gun; e Kotulpore		119 8) 883 847 1141 48 919	1 ( )5 3 411 2 0 % 1 % 8 2 1 9 M 1 3 d		297 599 150 147 297 102 83		276 264 360 60 204	78 86 69	1,538 861 809 1,118 120 848		
hoora		8	Total Joypore		8 940	1., 451 °51		1,415		1,164	212	6,03n		
,	ſ	10	Mugra fan lua	•	304	1 77		84 21d				8t5 703		
Hogghly	1	11 12 13	Guptipara Balagh ir Dwarbasini		1 186 1" 3 t 1 146	2 671 2 671		2 ·7 533 9		******* ******	144	637 2,037 207		
			Total Khanacocl		68(	5 94 171		819	<u> </u>		14+	8,929		
Howrah Pr	residency				11,104	18 161		2,591		1,186	386	10,655		
34 Pergunnaha	···{]	15 16	Barrackpore Cantonment Dum-Dum Cantonment		:::::	2,537 1,214	*****		::::::	190 84	3,252 2,476	1,237		
; .			Total	•••		3,751				264	6,128	1,619		
Muddes	{	17 18	Chogdah Jagooly	:::	1,296	3,083 700		381 141	<u> </u>	:::.:	95	1,692 192		*****
1.		19	Total Kotechandpore	•••	2,188	1,923		522			95	1,795		
300000	{	20	Keshubpore		2,188 1,184 3 272	2,693		216 480				871		-
Moorshedsbad		21	Total Berhampere Cantenment		750	1,452		3	<u> </u>	28	90	614		<u> </u>
BAJRKASITI	BAND COO DIVISION.	çn B	EHAR Divl. Total	-	6,013	11,681		1,005		292	6,313	6,315		
Julpigoree			Julpigoree , 71810N.	•••	47	2,061		221	- <del></del>	<u> </u>	549	871		
Daton		23	Manickgunge	-	1,119	3,588		240			216	2,620		
Puryeedpore		25	Byedpore Perceptore		862	1,715		219	:	<del></del>	36	1.537		
Backergunge	[]	26 27 28	Bowful Backergunge Patuakhally	:	73 i 327	975 1,629 175	****** ******	77 829	*****	<b>2</b> 0		207 949 87		
	1		Total		1,423	4,491		705		20	36	2,640		
Eympoting	{	29 80	Tangeil Mooktagacha	:	1,013 218	8,60% 4,87%		289 366	******	******	1,216	2,234 658		
	PATHA	Divi	Total Nox. Divl. Total		1,230 3,772	7,981		840 2,199			1,216	2,896		
	a	<b>8</b> 1 <sub>1</sub>	Kharoul		1 060	9 309		237			2.72	9,493		
	- 11	84 :	Munar Dampore Nizamut Mahomedpore	=	200 4,511 1,102 2,254	1,410 7,747 1,780		240 350 81 103	******		966 12 142	3.999		
Tolos	[]	86	Bykuntpere Futwa		2.816	1,254 8,177 8,511	******	441 374	******	*****	884	1,370 754 8,207 1,807		
	Ų	38 I	Dinapore Cantonment Nowadah	::	2,077 2,534	13,693 1,270		888 163	*****	::::::	8,634 184	8,538 791	::::	
			Total		19,026	36,213		2,567			5,928	16,826		
	- 11	61 62 63	Tekarı Danodymagur Johansbad	:	1,500 921	1,786 1,975 1,267 878		8 8		180 223 182	144 144 71 133	1,211 1,399 867	70	
2ys		4	Hanah Rajowii	:	416 725 479	567	•••••	8		06 110 66 804	66 68 72	435 737 836	82	
•		46	hinrehotty Futtehpore Aurungabad	-	807 989 1.061	1,458 498 851	*****	5		96 96 180	72 72 108	930 332 362	 65	*****
	IJ	40,1	Aurungabad Ohra Nubbinuggur	:	e 414 049	851 407 409		5 5		96 96	36 72	288 287	:::::	*****
1		61	Total Chowsa	-[	11,143	11,186		56 118		1,449	985	7,204	217	
Makat		52 53	Bhojepore	=		1.930		177		255	53 23 111	1,018 405	•••••	,
	-1}	86 86	Nasirigunge Jehanabad Chand		352 241 310	915 1,147 7.6 1,160		182		236	255 56	903 207 108		
	9	67	·	-	1,466	451 5,263		550		401	478	3.259		
		150	Setamurhoe		1,127	1,679		180			141	468 641		
34-		-	P-4-1	-	1,467	2,075		358			141	1,100		
17	1		Dist Mark		33,712	54,768		8,531		1,940	7,596	28,595	817	
24	,	7	<del>-</del>						·············			(	L	

# of Unions in Bengal during the year 1877-78.

7.6	15	16	17	18	19	20	21	200	23	24	25	26	
urb.													
Construction and main- tenance of roads.	Watering roads.	Prainage works.	Water-supply.	Bulldings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (bespitals, alwa-houses, raccination, &c.).	Educativn, science,	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	Rrman
Bs.	Rs.	Rs.	Rs.	Rs.	Rs.	· Roll	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
						· '	1	13g 267	::::::		1,299 2,244 2,089 1,644 2,299 427 1,586	. 1.547 . 2,016 590	
509				· ·		420					2,089		
810 509 463 145 896	******	1	******				Ī		::::::		2,204	1,598 299 689	
1,883		······································				420	\- <del></del>	899			11,353	7,211	
			·	·			i				222	513	
81		1						22 40 88	:: :::	:::::	491	350 1,902	;
669								106			1,043 932 3 309	1,802 1 3,037	•
						<u></u>	ļ	0			225	941	
753 1,000		<u> </u>	!	<u> </u>			.	265	<u> </u>		5,050	6,171	
8,636		<del> </del>	<u> :</u>	- <u>-</u> -	<del></del>	420	<u> </u>	705			1,842	18,511	
196		<u> </u> -:	<u> </u>	<u> </u>									
i	78		···.	<u> ::</u>	1,529	<u> </u>		117			4,965 5,326	-2,328 -4,112	
605	74	ļ <u>-</u>			1,329	<u> </u>		117	<u> </u>		10,191	-6,440	
634 63	:	:::::	:::	1 .:: "		40 12		157		:"::	2,499 416	1.442 950	
697		_:_				62		165			8,315	2,441	
L,200				:: -		:	! ::	6 10	-:		2,4±6 597	1,615 1,307	
£,20a		·						16			3,093	2,922	
						,,	l	605			1,250	953	
1,662	78				1.329	52		903	-:-:		17,519	6,315	
أحتث				ļ:_			<u> </u>			<u> </u>	1,631	466	
264	··· .					37		54			8,7%	922	
			400				· -	81		20	2,007	480,1	
1		·::	• ::					300	::::	417	1,075	105 154	
917				100	280			611		16	2,255 476	109 26	
917				100	280		·	8:3		4.3	5,521	393	
1,338		196		I			614	71			8,977	693 170	
2,110		1116		- <u></u>	600		Gos	71			4,:39	673	
3,277		1(10)	\$00	100	850	37	604	519		443	19,675	3,272	
200								2H 2H			1,978 1,206 7,846 1,463 8,649 4,571 2,685 15,602	1,575	
1,000	989		:::::	250	:: <u>:</u>	248	:::::	44		ı	7,846	1,474 304 4,412 1,428	
50 100					2,000 1,303			===		:::::: :::::::	8,049 4.571	1,681 3,636 768	
2,210 100		145		850	161	3,300		1,091			15,002 1,238	768 2,546	
3,710	S BRO	148		789	3,464	3,518	<del></del>	1,18)			89,141	16,728	
	<u> </u>		<del></del>					9					
59 93	1			127		55 63		12			1,545 1,006 1,272 884 1,724 497 1,215	1,639 976 449 61 540	
18	:::::	789				******		16	•		1,723	61 540	
								12 7 16 6 4 4 7 9				978	
								7			795 434 465	1,117 387 980	
				127		166	<u>. :: ::</u>				11.349	11,081	
170		750		127				NG					
						25	84	38 12			918	301 21 74 354 488	
		, e								:::::	#15 1,214 918 1,145 509 172	354 488 307	-
50 96 93						::: <u></u>					405	141	1
98			•			20	84	50		.,	5,032	1,686	
218 100	7	1		29		58		17 33	:::::		1,169 952	1,097	
818	<del></del> - <del></del> -			29		63		50			2,061	1,501	
4,991	996	840		945	8,464	3,793	84	1,306			67,482	80,096	

FORM N	o. II	-Statement	showing	the	Expenditure

3	3	8	•		6 .	7	8	•	10	11	1.8	18
-			ij Bi									Exti
Diamaters.	Serial number.	Name of Municipality.	Balance from previous y	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other faxes or sources of income (fany special catabilishment apart from that of the head office is maintained).	Conservancy and cleansing.	Police.	Recistration of births and deaths.	Lighting.
. Вна	GULPORE	DIVISION.	Re.	Ra.	Rs.	ų.	Rs.	Ra.	Ra.	Rs.	Re.	Ba.
Вил 	{  60 61	Kissengungs	2,678 697	3,106 1,085		857 120	*****		200	9,145 697		
01	HESA DIV	IBION. Divi. Total	8,875	4,141		477			200	2,842		
,	) 68	Pooree	8,401	9,048		886	*****		407	4,791	<u> </u>	
Сно	TA NAGP	ORB DIVISION.				i						l
erdugga	68 04 65 66	Palkote	215 647	778 91 1,289 2,146		137 8 120 823		10000 10000 10000	66 185 805	469 128 666 674	 	
	i	Total	1,024	4,262		584			556	1,951		
:5hoom	{ 65 68 69	Raghunathpore Manhazar Jhaidah		1,191 584 1,805		38 27 36		108 90 318	254 103 279	728 836 432		
	İ	Total	1,675	3,080		99		516	636	1,496		1
	1	Divi. Total	3,299	7,842		687		51G	1,192	8,547		1
<u> </u>	1	GRAND TOTAL	77,057	1,27,166		11,547	*****	3,932	18,126	65,808	217	

Dans	Na	IIStatement	abouring the	Farman di tama
PORM	MO.	11Statement	Showen the	Expendsture

· (c)	<b>_</b>					•					-	Σ.
1	2	3	4	5	6	7	8	ע	10	11	18	13
			year.									BEPEN
Distrators.	Serial number.	Name of Municipality.	Balance from previous 5	Income during the year.	Interest on debt.	Head office rstablish.	Collection of cetroi.	Collection of other taxes and sources of taxes and sources of establishment apart from that of the bead office is maintained).	Conservancy and cleansing.	Police.	Recistration of births and deaths.	Lightíng.
7.1	gurron	s Division.	Rs.	Rs	Rs	Ra.	Ra	Rs.	Rs.	Ra.	Ru.	He
Monghyr	1	Jamalporo	2,423	15,961		2,232			8,162	2,577	157	
Pergunnaha	2	Sahebgange	1,199	4,008		1,802		200	714	-		^
		Divl. Total	3,699	20,640		3,534		200	3.116	2,865	157	
<i>'</i> .												

# Unione in Bengal during the year 1877-78 .- continued.

14	15	16	17	18	19	20	21	200	28	24	25	26	
TVAE.										·	÷	·	
Construction and maintenance of reads	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public worts, including gardens and similar improve- ments.	Sanitary and charitable establishments, (hospitals, almahouses, vaccination, &c).	Education, science, and art.	Miscellansons.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remarks.
Ba.	Rs.	Ra.	Ra.	Ra.	Ra.	'Rs. 4	Rs.	Ra.	Rs.	Re.	Rs.	Rs.	110
	*****		*****					29 6	••••		2,730 823	3,254 009	
								84			8,553	4,163	
8,191				54	916			111			10,326	7,123	
277 080		 80		50				 20 6			696 202 1,292 2,008	147 34 537 1,040	į
927		30		04				26			4,125	1,758	•
		••••		37 3	288	 		5 5 38			1,186 564 1,391	89 5 21 699	
				40	298			48			8,141	1,614	
927		80		90	248			74			7,209	3,372	
17,814	1,074	1,161	400	1,189	6,477	4,301	698	8,712		483	1,37,345	74,219	

# of Stations in Bengal during the year 1877-78.

	, aš 	••						1						
	14	15	16	17	18	19	20	21	22	23	24	25	26	
1	HTCRL.													
	Construction and main- tenance of roads.	Watering roads.	Dramage works.	Water-supply.	Buildines	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hespitals, alumbouses, vaccination, &c.).	Education, science, and Art	Miscellaneous.	Contribution to local or provincial funds.	Repayment of debt.	Total.	Balarus at the siego of the year,	Rymargs.
	Rs. 6,212	Ra.	Rs.	Ra.	Ra	lts.	Bo.	R4, 140	Ha. 1,446	Ra.	Rs 1,500	Rs. 16,949	Rs. 1.425	
	573		170		345		50		895			4,043	1,454	
	5,785		170		345		195	190	2,239		1,500	20,992	3,279	
			l	<b>.</b>	1		]				!	L	<u> </u>	

FORM No. II .- Abstract Statement showing the Expenditure of all Classes

22.5												<del></del>			-
1		Ī	2	3		4		6	7	8	9	10	11	19	18
*********		Ť	Ť		T	i i									Expen
Distric	TB.		Serial number.	Name of Municipality.		Balance from previous year	Income during the year.	Interest on debt.	Head office establish- ment.	Collection of octroi.	Collection of other taxes and sources of mecme it are special estachylment apart from that of the head office is mantained).	Conserrancy and cleausing.	Police.	Registration of births and deaths.	Lighting.
· · ·		LVID		Division.	<del> </del>	Ra.	Rs.	Rs.	R	· Ra.	Rs.	Rs.	Rs.	Rs.	Ba.
nore Name	 	BU		,		22,114 20,472 26,000 21,859 1,218 581	95,175 \$2,692 1,03,625 2,12,479 9,984 3,623	4,239	8,482 2,508 11,509 11,369 013 773		2,584 534 536 54,68 4,68 200	16,650 3,363 15,776 33,042 1,710 889	84,373 12,085 31,395 32,601 4,414 1,559	72 236 75	1,198 31 4,139 31,004
			Divis	ION. Divisional Total		92,553	4.57,577	4,230	41,668		9,058	71,400	1,08,276	383	86,420
- argumahs					- 1	45,257	501,88,4		47,423	•••	22,860	1, 18,647	1,29,277 23,647	1,700	18,639
-idea	:::	:::			Ì	16,802 8 604 20,695	69, 195 1 1, 663 66,796		4,610 1,703 402		8,1%2  4,210	4,8%5 1,421 11,415	3,330 20,710		64 <b>42</b> 5 <b>1,1</b> 98
		••• ,		Divisional Total		99,860	7,08,062		54,168		30,200	1,65,768	1,76,384	2,315	20,301
BAJS	MAII.	TB A	no Coo	CH BEHAR DIVISION.	-										
ling spore hye						3,650 1,872 8,022 2,696 4,346 5,479 47	40,639 16,690 20,946 15,284 6,323 11,185 2,058		095 1,249 1,786 1,487 852 1,323		1,432	7,996 2,992 1,087 677 572 944 642	8,454 2,304 5,074 6,204 2,410 2,417 871		90
2990	•••	••••		Divisional Total		21,022	1,06,210		7,645		1,60%	14,570	22,793		146
- respinse	DA(		 			80.138 1,577 4,619 4,607	92,258 10,768 16,969 25,699	Box	19,877 1,676 2,194 2,819		1,171	30,515 658 1,423 3,572	20,466 4,107 6,256 7,446	 	
- miling		:::				1,060	16,727	808	2,367		1,2%3	2,203 38,700	41,938	191	<u></u>
Cı	nir.	LGON	e Diat	Divisional Total		42,007			i						
-cong	•••	::1				1,65	21,304 2,654	_::::	2,106 07.2			4,529	6,573 1,224	-:	
	PAT	ya I	JIVIBIO.	Divisional Total		2,802	23,954		2,567			4,974	6,707		
and and and and and and and and and and	:::	:: :: :: ::				53,554 53,194 12,770 9,992 19,578 24,919 4,268	1,53,993 86,389 46,127 50,441 28,213 36,936 10,148	226	10,809 2,134 8,654 4,629 1,338 2,201 763	::	1,449 1,179 425 1,154 1,528 84	20,474 5,118 5,553 5,903 8,237 3,791 1,966 45,137	51,546 20,556 17,437 13,328 10,525 11,585 2,670	467 96 512 252	8,610 1,947 78:
Ви	AOU:	LPORI	DIV18	Divisional Total	**-	1,58,564	3,62,547								
ulpore urnesh bal Porgi	  	 				7,905 8,000 10,985 2,619 944	85,646 27,594 20,445 7,854 6,839		4,617 8,946 2,925 1,091 119		587 200 668	9,948 3,709 1,061 1,568 638	8,418 9,213 9,107 1,034 2,735	157	197
	0-		Divisi-	Divisional Total		27,463	1,18,407		13,368		1,105	16,915	30,530	157	197
ck						976 261	36,397	******	714		6,222 965	8,267 510	7,703 1,986		
Ralesore	:::	::		1		1,547	7,912		154 836 1,708		7,130	4.280	4,701 14,480		
	om · 1	Naar	ORP D	Divisional Total	•••	10,964 - 261	53,357							ļ	
s whereducts seepends			::::			8,950 7,658 461	15,007 10,058 1,761	58	1,450 1,561		109 15	2,935 1,813 71	4,087 3,611 496	23e	
						8,832	7,666		169		1,081	1,447	2,466		- 3
5.7 5.7 5.0				Divisional Total GRAND TOTAL		45,208 4,70,143 —201	34,512 20,26,420	5,328	1,70,109		1,204	3,68,010	5,38,388	238 4,681	63,891



# ( 45 )

## of Municipalities, Unions, and Stations in Bengal during the year 1877-78.

14	15	18	17	18	19	20	21	22	23	25	25	20	
ITURN.	L		<u> </u>	·	<del>'</del>	<u>'</u>	<u> </u>		<u></u>			1	
	·	·1	,	1	1 5 2 6	14294		т	T 7 .	,		1	
Construction and main- tenance of roads.	Watering youds.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Savitary and chart- able establishments thorptels, aims- houses, vaccination, &c.)	Education, science, and art.	Miecellaneous,	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	Reyadi
	Rs.	Re.	Ba.	Bo.	Re.	1.	Rs.	Re.	1		1	1	
Rs. 18.036	2,382	1,061	15.0 15.26	225	108.	2,872	455	7,279	Rs.	Rs. 8,539	Rs. 92,535	Rs.	1
5,069 12,846 41,874 740	,,,,,,	1,276		270 603	1,055	1,671	584 1,180	14,661			42.677	10,487	
41,874	7,868	878		39,037	241	2,930	1,150	14,477	:::::		83,569 2,23,324	40,073 P,005 1,059	
740 217		512		47		1,460		247	300		10,143 3,687	1,059	
78,323	10,063	3,665	526	39,201	1,826	10, 626	3,369	43,189	300	8,589	+,63,985	86,195	
1,01,800	16,800	944	1,838	1,008	1,329	8,810	5,781	87,861	<u> </u>		5,44,653	GS 144	
	82	502	500	312	1,431	2,900				1	63,032	-0,410 22,765 7,055	
15,560 6,300	840		a			1,764 2, 183	1,496 344 1,747	4,073 338 2,064			16.183	7,0-5	
16,883	671	576		<u> </u>							62,325	33,166	
1,10,515	17.912	2,422	2,343	1,320	2,763	15,900	9,545	41,336			6,86,195	1,29,167	
5,702		0,811	100	7,014	915	1,257	600	6,25 \$		3,000	41,123	186	
1.863	49							921 638		1,200	9,033	8,350 8,510 3,743 3,141	
4,97 t 2,273		790	130	:"":			51	717			14,148 7,538 8,671	3,743	
2,264 1,209	125	822		476	 842	820 82	101	622			8,671	( 7,000	
										<u> </u>	1,684	466	
18,276	174	8, 165	230	7,181	1,787	4,001	997	0, 676		4,200	1.01,904	25,359	
10,256	1,221		150		3,253	4,650	860	8,005		1,191	92,945	29,431	
1,311 5,0×0		168	400	jp4		480	89 133	291 870		463	0,322 17,170	2,103,4 4,117 3,36-1	
7,907	gcı	1,204	400 120	31st 27	1,063	20 i 439	788 80	264 1,379	******	879	26,343 15,517	3,344	
24,824		1,111	1,070	617	5,580	5,434	1,390	10,849		2,055	1,61,917	41,850	
8,176		10		391	259	371	159	514			2".189	770	
						251	33	153			2,,13	965	
6.105	:	10		381	259	635	192	699			24,702	1,758	
40,50%	6,007	1 992	3,095	909	4,084	6,690	2,390	6,603			1,60,257	47,200	
6,910	818	1,2%		127 250	1,383	856 1,030	360 626	1,018		1,234	89,755 45,128 41,361	29,832 16,069	
	2,172 2,218	251		250 212 154	124	631 541	460 451	611 848			41,361 28,977	19,072 19,114 20,148	
8,155 16,00	1,:31		*****	1.058	2s1	2,376	950 65	865 117		:::::	41.707	20,116	
1,960	13,125	5,009	4,466	2,781	- 13 5,895	12,513	5,292	10,094	50	1,231	8,657	1,57,239	
11,098				740	200		008	3,415			46, 179	17,072	
1.412 /				552	8,408	2,411 715 240	244	1,174	******	1,500	30,176	2.41H 10,103	
6,878 935			36	651	::.::	104 !	97	563 511			21,437 7,830	2,613	
1,468		7N				585		6,162	_===		7,161	52,827	
25,747		_ 947		1,948	8,608	4,065	1.10		_ <del>''-''</del>	1,500	1,13,013		
6,254	195	552		136	23	1,467	60	2,828	951	BGO	31,232	4.989	
2,561 3,121				38 54		800		726 111			7,193	2,306 7,123	
11,936	195	852		228	8:0	1,767	Gu	3,665	951	560	48,751	15,309	
2.072											15.513	4 574	
1.578		80		87 80	29	720 100	165 100	284		470	9,120	4,176 5,482	
802 970	******	79		<sub>65</sub>	124 380	100		54 742		937	1,650 8,523	5/1/2 2, 1/5	
6,022		109		100		1,055	265	1,014		1,413	83.715	16,005	
						50,332	22,863	1,30,014	·····	19,788	19,98,031	5,01,708	
4,03,119	43,250	22,780	8,620	54,184	28,178				1,301			-6,140	

# Abstract of Form No. II, giving the Provincial Totals for each column, from 4 to 24, for the year 1877-78.

					Rs.
Balance from previous year				{	+4,70,143
Income during the year				,	-261 20,26,420
Income during the year	•••	•••	•••	•••	20,20,420
Interest on debt					5,328
Head Office establishment					1,70,109
Collection of octroi			:	;	
Collection of other taxes an	d sources of	f income	•••	· · ·	57,778
Conservancy and cleansing					3,68,010
Police			•••		5,38,388
Registration of births and d	eaths				4,581
Lighting			•••		63,399
Construction and maintenar	ice of roads	s			4,03,119
Watering roads					43,250
Drainage works					22,780
Water-supply			<b></b>		8,620
Buildings					54,184
Other public works, including	ig gardens	and simi	lar improveme	nts	28,178
Sanitary and charitable e	stablishmen	ts (hosp	itals, almhous	es,	•
vaccination, &c.)				•••	56,332
Education, Science, and Art	t				22,862
Miscellaneous				• • •	1,30,014
Contributions to Local or P	rovincial F	unds			1,301
Repayment of debt			•••		19,798
			Total		19,98,034
Balance at the close of the	year-	•			
Credit Balance			•		5,04,708
Debit Balance		•••			6,440

# REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1878-79.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.
1880.

### REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

IN TH

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1878-79.

No. 93.

FROM A. MACKENZIE, Esq.

Secretary to the Government of Bengal.

TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

Home, Revenue, and Agricultural Department.

Calcutta, { dated the 6th February \\ \frac{1}{1880ed the February} \} 1880.

MEDICAL & MUNICIPAL DEPARTMENT. MUNICIPAL.

SIR,

With reference to the resolution of the Government of India in the Department of Rovenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit for the information of His Excellency the Governor-General in Council the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1878-79, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

#### CALCUTTA.

2. No change was made in the constitution of the municipality during the year. The work of administration was carried on by the "Town Council," into which, as noticed in last report, all the standing committees have been merged. This arrangement was, however, found in practice to be open to objection, inasmuch as almost all the Commissioners became members of the Town Council, and the advantage to be derived from a sub-committee delegated to dispose of the less important business and prepare questions for the general meetings was in a great measure lost owing to the size of the Council. This defect has been remedied since the close of the year, the Town Council having been reduced to a more workable size. The Commissioners held four quarterly meetings and two adjourned quarterly meetings; six special and thirteen special general meetings, besides 132 committee meetings. The total number of meetings held during the year was 157. The attendance of the elected Commissioners at those meetings was on the whole satisfactory.

elected Commissioners at those meetings was on the whole satisfactory.

E. The property of the business were effected in the condition of the business

or crowded hamlets in the native part of the town. The work of dewatering foul tanks and filling them up with town sweepings was carried on with vigour. A now contract with the Oriental Gas Company for illuminating the town with gas for twenty-one years was signed and executed during the year. Reforms also were effected in some of the more important departments of the municipality. The system of collecting the rates and taxes by a paid collector, which was introduced by the Justices in 1876, was found by a special committee appointed during the year under review to be open to many objections. It was accordingly abandoned, and the former plan of entrusting the collections to an agency paid by commission was reverted to. It is reported that the present system is working satisfactorily. The subject of the management of the municipal markets also engaged much of the attention of the Commissioners, and a special committee was appointed to enquire into their working. The committee met several times and examined a large number of witnesses, who brought to light gross abuses. The report of the committee, however, was not ready for submission by the close of 1878. Several changes have in the meantime been made with the object of improving the management of the markets, and a visiting committee has been appointed to inspect them and to made suggestions. As the huts in the town had never been properly numbered, assessed and registered, their assessment was undertaken and completed during the year. Retrenchments in establishments were made to the extent of Rs. S9,100 per annum, and a carefully framed code of bye-laws was passed with the sanction of Government.

framed code of bye-laws was passed with the sanction of Government.

4. Municipal finance.—The finances of the municipality continued during the year under report to show unsatisfactory results. The Commissioners remark that "the debt and deficit of the preceding year; the retarded collections, owing to an unfortunate change in the form of rate-bills, which threw back the writing of the bills for several months; the enquiry into the abuses of the collectorate coming in the middle of the year, and necessarily affecting the collections; the excess expenditure over budget grants, partly incurred by the Chairman without authority, and partly sanctioned by the Commissioners in consequence of pressing but unforeseen demands—all these circumstances tended to disturb seriously the equilibrium between income and expenditure, which the Commissioners have endeavoured to restore in 1879 by having recourse on the one hand to retrenchment and economy, and on the other to the full measure of the house-rate sanctioned by the law. It is satisfactory to know that the Commissioners thus fully recognized the absolute necessity of restoring the condition of the finances and placing them upon a sound basis. The high prices which the municipal paper commands in the money market indicate clearly that the public has confidence in the future of the city of Calcutta, and in its ability to discharge all its pecuniary obligations, and the Corporation owe it to themselves, to their creditors, and to the Government to administer their finances in such a manner as to do nothing to shake this confidence.

5. Income of the year.—The following statement shows the actual revenue of the municipality during the year 1878-79 as compared with that of the previous year:—

Ізкын ор Ікс	OME.			Income during 1877-78. Rs.	Income during 1878-70. Rs.
House-rate				8,33,556	9,90,612
Police-rate				2,33,934	2,36,786
Lighting-rate	•••	•••		2,25,933	2,10,227
Water-rate				4,88,615	3,74,958
Receipts from	liconses	on trades and	pro-		
fessions				2,52,250	2,13,104
Carriage and h	orse tax			1,85,185	1,65,112
Rents of house	s, garder	s, and markets		1,30,492	1,42,748
Fines and pena	lties			31,440	20,760
Miscellaneous			•••	2,73,410	2,85,324
Payments for	municipa	d services rend	ered		
to individua	ls <sup>1</sup>	•••	•••	1,34,024	2,59,209
		Total		27,88,839	28,98,840

The total income during 1878-79 was therefore Rs. 28,98,840, and adding to this the balance at the close of the previous year, which amounted to Rs. 6,41,678, the amount available for expenditure was its. 35,40,518.

6 Expenditure.—The following statement shows the expenditure of the

municipality under the different revenue accounts as compared with the

previous year :-

		Expenditure during 1877-78.	Expenditure di 1878-79.
		Rs.	Rs.
Interest on debt		7,18,613	5,71,136
Head office establishment		2,45,373	1,96,647
Collection of rates		50,152	44.570
Conservancy and cleansing		2,73,696	2,29,611
Police		2,23,111	2,35,463
Registration of births and de	eaths	3,587	4.283
Lighting		2,33:156	2,37,856
Construction and maintenance	e of reads	3,83,731	3,00,110
Watering roads	•••	31,161	27.588
Drainage working expenses		59,924	71,323
Water-supply		2,01,202	1,98,991
Buildings, repair of		3,043	13,922
Other works of public utility		4,685	6,494
Sanitary and charitable estab		2,49,891	1,82,668
Miscellaneous	. IDELLICITED	1.10,166	1,03,574
Repayment of debt		3,00,188	3,02,932
and with the second	•••	. 2417174 £1 117	0,02,002
To	tal	30,91,679	27,27,201

Deducting the total sum expended, viz. Rs. 27,27,201, from the total amount available for expenditure, viz. Rs. 35,40,518, the balance remaining on hand at the close of the year was Rs. 8,13,317.

7. Expenditure under Capital Account.-The expenditure under capital account during the year 1878 was as follows:-

1).

		•			178.
•	Construction of drainage	•••			3,17,584
	Ditto of latrines				47,000
	Repair of roads excavated for		•••		50,000
	Construction of additional fil			•	3,100
	Preliminary charges for the c	loubling of the v	vater-su	pply	7,515
	Converting a latrine into a w	ator-closet at the	new m	arket	303
		T	otal	***	4,25,502

8. Municipal Loans.—The municipality raised during the year 1878 the following loans on debentures bearing interest at 5 per cent., viz. :-

For the extension For preliminary	 the	doubling	of	water-	6,00,000
supply	 		•	****	50,000
		Total			6,50,000*

Adding to this the amount of the loans existing at the close of 1877, viz. Rs. 1,50,35.934-14-2, the total loan liabilities of the municipality rose to Rs. 1,57,05,934-14-2. During the year, the sum of Rs. 33,604-12 was paid towards the redemption of the market loans, thus reducing the aggregate loan liability to Rs. 1,56,72,330-2-2.

9. Sinking Funds.—The total amount at credit of the sinking funds was Rs. 29,98,490-12-8. Of this sum Rs. 13,08,224-1 are invested in 4½ per cent. Government securities in the hands of the Comptroller-General: Rs. 15,57,001-7-4 partly invested in 4 per cent. Government securities, and partly in 6 per cent. municipal debentures in the custody of the trustees of

<sup>4</sup> In addition to this there were certain miscellaneous receipts under capital account amounting to Ks. 6,406,

the Municipal Loan Reserve Fund; Rs. 52,413-10-5 in the hands of the Comptroller-Gonoral of Accounts, and Rs. 20,848-9-11 in those of the trustees.

It was reported last year that the question of the consolidation of all the existing loans granted by Government to the municipality was under consideration. The question has since the close of the year been settled, and the Government of India has agreed to the proposal on condition of the municipality surrendering its present sinking funds in part repayment of the loans, and undertaking to discharge the rest of the debt by sixty equal half-yearly payments of principal and interest calculated at 4½ per cent. Steps are being taken to give effect to this arrangement.

10. Municipal rates.—The rates of the past, as compared with those of the

previous year were as follows :---

		1877		1878.		
		Rs.		${ m Rs.}$		
House-rate	 	7 F	er cent.	9 1	or cent.	
Water-rate	 •••	41	,,	31	,,	
Police-rate	 	2	"	21	,,	
Lighting-rate	 	 2	•	2	••	

11. Assessment.—During the year the assessment of houses and lands in 11 out of the 18 wards of the town was revised. In addition this general work of revision, the assessment of 5,714 houses in different parts of the town was enhanced on account of the construction of new or additional buildings. In the case of 494 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The financial result of these operations was an increase in the assessed value of property in the town amounting to Rs. 4,38,023, and a decrease amounting to Rs. 68,860, or a not increase of Rs. 3,69,163 In the course of the assessment it was found that the value of property along the Strand Bank Road has of late years considerably increased.

12. License Department.—The total number of municipal licenses granted during the year was 26,626. Of these, 157 were issued to joint-stock companies, 1,450 to merchants, brokers, &c., 208 to barristers, attorneys, and pleaders, 10 to surgeons, 127 to hotel-keepers, manufacturers, &c., 127 to mookhtears and law agents, 121 to licentiates of medicine, apothecaries, and veterinary surgeons, 83 to owners of cargo boats, and 345 to brokers and dealers in procious stones. The rest were issued to petty dealers, pawn-brokers, money-changers, native doctors, kobirajes, midwives, &c. The income derived from this source during the year 1878 amounted to Rs. 2,55,127.

13. Water-supply.—During the year the supply of filtered water to the town was on an average 7,260,320 gallons daily, being an increase in the annual daily average of 541,054 gallons over that of the year 1877. Seven hundred and sixty-five premises were connected with the water-supply during the year—762 for domestic and 3 for business purposes. The total number of premises now connected with the water-supply system is 11,177. In addition to this, there was a supply of nearly a million gallons per day of unfiltered water, which was used in flushing drains and watering the streets. Although the total quantity of water thus supplied was so large, yet it is still inadequate for the requirements of the town. After deducting the quantity consumed in flushing drains, watering the streets, and consumption outside the town limits, the people get about three gallons per head per diem. This barely suffices for their cooking and drinking; and for all other domestic purposes they have to draw their supplies from tanks, wells, and the river. The Commissioners have prepared a scheme which is expected to give an additional supply of eight million gallons of pure water daily at a cost of thirty-six lakhs of rupees. This scheme, when carried out, is designed to afford a total of about twelve gallons per head, which, though possibly not sufficient for all the requirements of the people, will obviate the necessity of their using impure water for domestic purposes. The water analyst reported that the quality of the filtored water supplied by the municipality was far purer than that of the majority of large towns in Europe.

14. Drainage.—In 1878, 64,247 lineal feet, or 12:16 miles of new sewers, were constructed. The total length of sewers now constructed amounts to 139:33 miles, still leaving 48:46 miles to be constructed. The number of premises connected with the street sewers during the year was 1,308, thus raising the total number of houses so connected to 12,898.

The important question of how to dispose of the storm-water passing through the town sewers without contaminating the water of the Circular Canal was discussed between the Calcutta Municipality and the canal authorities during the year. A scheme has been devised, and is now being carried out, by which the storm-water will be conveyed to the Salt Water Lakes by a separate system of sewers and channels, arranged so as to provide at the same time for the drainage of the suburbs which lie between the canal and the

Circular Road, and of certain portions of Baliaghatta and Entally.

15. Bustee improvement. About 14 miles of the most offensive drains which formerly intersected the bustees or crowded hamlets in the native part of the town have been filled up, a work which has contributed materially to improve the sanitary condition of what had until lately formed the most noxious portions of the city. The sites of most of the drains have been converted into roads, and so pipe-sewered as to drain the adjoining lands, which are consequently now not so damp as they formerly used to be. Several roads have been made through these bustees by their owners, and the width of others has been increased so as to make them accessible to conservancy carts. More than a thousand privies have been built in the bustees for the accommodation of the inhabitants, and for the prevention of the defilement of waste lands. Improved conservancy arrangements have also been made during the year for the cleanliness of gowala bustees, or hamlets inhabited by milkmen. A large number of gowalas have been removed from the town, and the cowhouses of others have been improved. The refuse from the existing sheds is daily removed by the conservancy department at a charge of four annas per head of cattle.

Reclamation of tanks and wells.—In consequence of a defect in the law, which does not make the filling-up of foul wells compulsory, the operations in regard to wells have been limited to the filling-up of those which the owners gave permission to fill up. During the year under report 38 foul tanks were taken up by the engineer's department for the purpose of filling them up with town sweepings. Of these, it is reported 31 have been completed. Altogether 66 tanks have been filled up in this way. Several private tanks have been at the same time improved through the agency of the conservancy department at the cost of the owners. Much, however, still remains to be done in this direction. It is reported that 518 tanks in the town require to be filled up, besides a number of hollows which, though not strictly tanks, are receptacles of filthy water, and require to be reclaimed even more urgently than tanks. The area represented by the above number of tanks is 484.43 acres, with a capacity of 422,035,416 cubic feet. The materials available for filling them, namely the sweepings of the town, have been estimated at 15,075 cubic feet per diem; but after making allowance for shrinkage and contraction, these figures must be reduced to 3,359 cubic feet per diem, or about 1,200,000 cubic feet per annum. It will therefore take an indefinite period before the Commissioners can in this manner fill up all the tanks in the town. They represent, however, that there is no immediate necessity for such general reclamation; it would be inexpedient to have all the tanks filled up at once until the water-supply of the town is so extended as to meet the whole of the requirements of the people. It is to be hoped, however, that filthy tanks will be filled up as fast as materials become available, and that endeavours will be made as much as possible to improve the others.

17. Night-soil service.—The night-soil department is now under the supervision of the engineer. Eleven hundred night-men are now employed in the work of removal of the soil. The total number of privies attended to by these men amounts to 33,155, thus giving 30 privies to each man to

clean.

18. Illumination of the town.—During the year a new contract for 21 years was entered into with the Oriental Gas Company. It provided for the thorough illumination of the town at a reduced cost of Rs. 4-13-4 per

The former cost was Rs. 6 per mensem. The total light per mensem. number of gas-lamps lighted in the town during the year at the cost of the municipality was 2,835, and the total number of oil-lamps was 751. The illuminating power of the gas supplied during the year was 14:01 candles,

and its quality was reported by the analyst to have been very good.

19. Regulation of jute-warehouses.—At the close of the previous year there were 80 jute screw and warehouses in the town. Five new warehouses were established during the year, and five were closed. Licenses were issued for the five new jute warehouses, and the licenses of the remaining 75 were renewed. The license fees realized amounted to Rs. 25,194. The receipts from Insurance Companies on account of contribution towards the maintenance of the fire-brigade were Rs. 1,780. One case of fire occurred in a jute-ware-house in the town, but as the steam fire-engine arrived on the spot promptly

and extinguished the fire, no great damage was done to the property.

To relieve the jute trade from the heavy taxation with which it was burdened, and to distribute the charge of maintaining the fire-brigade, the working of which benefits all trades equally, it was considered expedient to amend the old Acts [II (B. C.) of 1872 and II (B. C.) of 1875]. Accordingly Act V (B. C.) of 1879 was passed, by which the tax which was hitherto lovied from Insurance Companies as a contribution towards the maintenance of the fire-brigade has been abolished as in trace in results. fire-brigade has been abolished, as it was in reality a double tax upon the insurers, who have to pay vory heavily in the shape of license fees; power has been given to the local Government to fix the amount of license fee in consultation with the Commissioners of the Calcutta Municipality; and provision has been made to the effect that no larger amount shall be raised under the Act than what may be absolutely required for the payment of the expenses of the fire-brigade and for the salaries of the establishment for the inspection and superintendence of the jute warehouses.

The control of the fire-brigade has been taken away from the Commissioners, and placed in the hands of the Commissioner of Police, as it was found by practical experience that a divided authority over the brigade told upon its efficiency. Power has also been given to the local Government to extend the

provisions of the Act to other fibres than jute and cotton.

Vital statistics and health of the town.—The number of deaths registered in the town during the year was 16,396, against 13,704 in the previous year. This gives a death-rate of 38.1 per thousand of the population, a percentage higher than that of 1875, which was the highest year of mortality ever known in Calcutta since the drainage was improved, and a pure system of water-supply was introduced in the town. The year 1878 was, however, an exceptionally unhealthy year over the whole of Lower Bengal, and there is no reason to suppose that this increase, as compared with preceding years, was due to any increase of insanitary condition in Calcutta.

The following statement shows the amount of mortality from the most

prevalent diseases :---

Causes	of mortality.			Number of deaths.		
Cholera		•••			1,338	
Diarrhosa and	dysentery	•••			2,010	
Fevers			•••	•••	6,086	
Small-pox	•••		•••	•••	1,495	
Other causes	•••	•••	•••		5,467	
		•				
				Total	16,396	

Small-pox was much prevalent, but the epidemic after raging for some months of the present year is understood to have now entirely passed away.

The question of making vaccination compulsory, and of continuing vaccine operations throughout the hot and the rainy seasons, as well as in the cold weather, was under discussion when the year closed.

The following statement shows the number of deaths during the year among the various races who inhabit Calcutta:-

Nationality.					Number of deaths.
Hindoos	•••	•••	•••		10,848
Mahomedans	•••		•••		4,645
Non-Asiatics	•••	***	•••	•	263
Mixed races		•••	, •••		575
Other races	•••	•••	•••		65
			Total	•••	16,396
Of this number—					
Males			•••		9,495
Females	•	•••		•••	6,901
•					

The following table shows the number of births registered during the year, classed according to nationality:-

Nationality.		•			Number of burths.
Hindoos		•••	•••	•••	4,515
Mahomedans	•••	•••	•••		1,669
Non-Asiatics	•••-	•••	•••	•••	249
Mixed races	*	•••	•••	•••	440
Other races	•••	•••	•••	•••	<b>52</b>
			Total		6.925
			- C-100E		U,U4U

Of these 3,623 were male births and 3,302 were female births.

The ratio of births per thousand of the population was 16.1.
22. Adjudication of municipal cases.—The following figures show the number of municipal cases disposed of by the Honorary Magistrates in the Calcutta Police Court during the year 1878 :-

	r of cases ins	titutai			12,088
			•••	•••	
	of conviction		***		5,767
Ditto	of acquittal	в	•••		788
Ditto	remaining	unadjudicated at	the close	of the	
	vear				5.533

The total amount of fines imposed was Rs. 10,501.

### MUNICIPALITIES IN THE INTERIOR.

23. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:-

	O			1877-78.		1878-79
First clas	s municipa	lities	•••	25		25
Second d			•••	97	٠	98
Unions	•••		•••	69		66
Stations			•••	2		2
		Total	•••	193		191

There was an addition of one to the number of second class municipalities; the union of Mooktagacha, in the district of Mymensingh, which was raised to the status of a second class municipality during the latter part of 1877-78, having been brought into working order during the year under report. The unions of Patuakhally in Backergunge and Dwarbasini in Hooghly ceased to exist during the year.

24. Constitution of Committees. - The constitution of the committees of the

several municipalities was as follows:--

Annual Control of the	Kuro	peans.	Nat	Vativos. Officials.			Non-o	flicials.	Total.	
	1877-78.	1878-70.	1877-78.	1878-79.	1877-78.	1678-79.	1877-78.	1878-79.	1877-76.	1978-79.
lass muncipalities ditto ditto	178 811 11 14	195 304 10 14	284 985 476 7	291 963 442 8	149 365 27 4	171 358 26 3	513 981 460 17	\$15 009 426 19	462 1,296 487 21	486 1,207 463 22
Total	514	523	1,752	1,704	040	538	1,721	1,669	2,206	2,327

Compared with the figures of the previous year, there was a decrease of 39 in the total number of municipal commissioners. The number of European commissioners shows an increase of nine over the figures of 1877-78, being 523 against 514; but the number of native commissioners decreased from 1,752 to 1,704. The number of official commissioners shows an increase of 13 over the number in 1877-78, but there was a decrease of 52 in the number of non-official commissioners. The net decrease was therefore 39. The attendance of the commissioners in the meetings of the committees was on the whole regular, and much interest was shown by many of them in the affairs of their respective municipalities.

25. Elective system.—The number of municipalities in which the elective system was in force was the same as in the previous year, namely Serampore, Burdwan, and Kishnaghur. In Serampore the system is reported to be not working well, and it was proposed to abolfsh it, but a longer trial has been considered desirable before any measures are taken to revert to the former system of administration. In Burdwan and Kishnaghur the system appears to have worked satisfactorily, as no complaint has been made by the local authorities in regard to it; indeed it is reported about Kishnaghur that "all the members have displayed considerable interest in the working of the municipality, and have, as a rule, been regular in their attendance at meetings." The number of elected commissioners in the three municipalities was 41.

26. Ward Committees.—During the past year and the latter end of 1877-78 some of the municipalities adopted a plan of dividing the municipalities into wards, and of appointing committees for each ward. In the suburbs of Calcutta this scheme is reported to have worked well, and has met with the approbation of the rate-payers. In Howrah each part of the town was put immediately in charge of a commissioner, living in or near it, who was consulted on all petitions of any importance which were received from the people residing within his jurisdiction. It is reported that most of the commissioners, and especially the native commissioners, have fallen-in most readily with the scheme, and have given it their full support. In Bhagulpore, the town was divided into distinct wards, each ward being placed in charge of a few commissioners resident within it. The Magistrate reported in very high terms on the conduct of the commissioners, "who," he says, "did each of them the work of a good Deputy Collector in deciding the petty complaints that came before them, and in their attention to the conservancy of the town." In the town of Behar, the same system was followed with good results. In Gya, the ward committees were formed of influential townspeople, who looked after the conservancy of their respective wards. The Magistrate reported that their working during the past year was satisfactory.

the past year was satisfactory.

27. Municipal Benches.—Benches of Magistrates for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules, sat in all the first class and in many of the second class municipalities. The following table shows the work done by these benches:—

one by these benches:—		
,	Under Sec. 34, Act V of 1861	Undre Act V (B.C.) or 1870.
	Being cognizable crime under the Criminal Procedure Code.	Bang non-cognizable crime under the Crim- nal Procedure Code.
Number of cases instituted during the year	9,086	7,575
Number of cases in which processes issued	No processes were issued	7,498
Number of cases in which convictions were obt	ained 8,108	
Number of persons against whom processes	were	
issued	•••	8,878
Number of persons convicted	10,238	6,991

The Magistrate of Monghyr reported that the offences which were tried by the bench of Magistrates for the town of Monghyr were chiefly of drunkcaness and gambling.

28. Assessments.—During the year under review a question arose as to the power of the commissioners of a municipality to divide a holding into two or more parts, and assess each of the parts separately. The question arose in connection with the assessment of a jute mill in the municipality of Baidabati, in the district of Hooghly. In that case the municipal commissioners assessed

the jute mill in three separate holdings according to the different processes of manufacture which were carried on in the different portions of the premises. Legal opinion was taken on the question, and it has been held that there is nothing in the definition of the word "holding" which warrants the commissioners in sub-dividing a house for the purpose of taxation; and that the whole block of buildings under the same roof and with internal communications constitutes one holding, which cannot be legally sub-divided for the purposes of taxation under Act V (B.C.) of 1876.

The mode of assessment in vogue in the municipality of Revilgunge, in the district of Sarun, was, on the recommendation of the Municipal Commissioners, changed from a tax upon persons occupying holdings according to their circumstances and property within the municipality, to a rate on the annual value of all holdings situated within its limits.

In the Burdwan Division, revised assessments were made in the municipalities of Bankoora, Baidabati, Kotrung, Bhaddeshur, and Dainhat. Bankoora and Baidabati, the revision has resulted in a slight decrease in the domand for house-rate, while in Kotrung and Bhaddeshur the demand has increased. In Dainhat, the effect of the revision has been to exempt from taxation a number of poor men who could ill-afford to pay.

In the Presidency Division, the assessment on houses and lands was revised in the municipalities of Bagjulla, Kadihatty, Baraset, Nychatty, and Debhatta in the district of 24-Pergumahs In the town of Ranaghat, in the district of Nuddea, a general revision of assessment was made at the end of the year under the supervision of the Vice-Chairman. It resulted in the increase of

nearly Rs. 200 over the previous assessment.

In the second class municipality of Mooktagacha, in the district of Mymensingh, the zemindars of the town, in order to provide adequate funds for sanitation, &c., voluntarily assessed themselves more than they were legally bound to do. This tended to raise the incidence of taxation to a high amount, but it has been reported that the general ratepayers were lightly taxed.

In the Patna Division, revised assessments were made of holdings in the municipalities of Patna, Barrh, and Behar. In the city of Patna, 41 appeals were preferred against the assessment, of which 39 were rejected by the commissioners, and in two cases only the valuation was reduced.

In the Orissa Division, a new assessment of the houses in the Cuttack cantonment was made during the year, yielding an income of Rs. 400 over the former assessment, but it did not take effect till after the close of the year.

29. Fresh imposis levied during the year.—During the year the provisions of the Bengal Municipal Act, 1876, relating to the registration of carts and the levy of a tax on carriages, horses, and animals, were introduced into the municipality of Dinagepore. Fees for the registration of carts only were ordered to be levied in the following municipalities:—Durbhunga, Bansbariah, Cutwa, Kotrung, and Kendraparah. The imposition of the tax on carriages and animals was sanctioned in the municipality of Midnapore. In some of the towns these imposts were introduced late in the year, and therefore no actual

realization of revenue took place during the year.

The question of taxing carriages, animals, and carts in the municipality of the suburbs of Calcutta and the neighbouring municipalities, which was reported in paragraph 27 of last year's report as pending settlement, was finally decided during the year under review. With a view to alleviate the hardship of a double taxation, against which the carriage and cart owners complained, it has been arranged that henceforth the Suburban (Alipore) Municipality will tax all carriages and register all carts kept or habitually used within the North Suburban Municipality and on the suburban roadsides of the South Suburban Municipality at the rates prevailing in the Alipore Municipality, and that one-half of the tax and fees so realized from the North and South Suburban Municipalities will be paid over to those municipalities in equal shares, and the other half will be retained by the  $\Delta$ Mpore Municipality to meet the charges for registration and collection.

During the year the attention of Government was drawn to the working of the cart-tax in the municipalities of Beaulcah and Nattore, in the district of Rajshahye, and it appeared that the tax was levied on all carts found within municipal limits, without any enquiry as to whether they were kept habitually within the municipalities or not. As great hardship was caused by this mode of levying the tax, and as it also interfered most injuriously with the trade of the district, the commissioners of the two municipalities were asked to take steps to remedy the evil. The Commissioner of the Beauleah Municipality have lately resolved to limit the levy of the tax on such carts only as are habitually kept or used within the municipality. In the Nattore Municipality the tax has been altogether withdrawn from the town with effect from the 1st April 1879.

30. Rectification of municipal boundaries.—Towards the close of the past year the boundaries of the union of Kissengunge were revised. The order sanctioning the revised boundaries came into effect from the 1st April 1878.

sanctioning the revised boundaries came into effect from the 1st April 1878.

The boundaries of the town of Rajpore, a second class municipality in the district of 24-Pergunnahs, situated near the line of the Calcutta and South-Eastern State Railway, which were revised during the year 1876-77, had to be again altered during the course of the year under review by the withdrawal of an agricultural village called Ukhila from the block of villages which compose the municipality. The village is now under the watch and ward of chowkidars appointed under the Bengal Act VI of 1870.

The limits of the municipality of Purulia, a town in the district of Manbhoom, were also extended during the year so as to bring under municipal regulations certain coolie depôts, and also two tanks which are said to be the best in the neighbourhood of Purulia. The proposal of the commissioners was sanctioned after careful consideration, and the revised boundaries came

into effect from the 1st October 1878.

The boundaries of the municipality of Hooghly and Chinsural were also revised during the year. Much inconvenience having been felt by the collectors of the municipal tax in realizing the taxes, owing to the want of a well-defined line of demarcation between the French settlement of Chandernagore and the old Dutch town of Chinsurah, the boundaries of the municipality were defined by the erection of masonry pillars or other kinds of permanent landmarks between the two places.

The area of the Durbhunga municipality was extended by the inclusion of thirteen mohultas within municipal limits. Proposals for the revision of the boundaries of the hill station of Darjeeling and of the town of Deoghur, in the district of the Sonthal Pergunnahs, were also under consideration when the year closed.

31. Income.—The following table shows the receipts of the different classes of municipalities, unions, and stations as compared with those of the previous year:—

Income.

######################################	1	 Pikst	CLASS I	C NICIP	A LITIES.	·····- ·	SECOND CLASS MUNICIPALITIES.		Untons.		STATIONS.		TOTAL	
HEADS OF RECEIPT.	Subarbs of Calcusta.		по	Howrah. O		Others in the interior.		. 1878-79.	1877-78.	1878-79.	1877-78.	1879-79.	1877-78.	1578-79
	1877-78.	1879-79	1477-74	1876-79.	1877-78	1878-79.		1		ا				
- 1, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Rs.	Rs.	Ra.	Rs.	lta.	Rs.	Ra.	Rs.	Ru.	Rs.	Rs.	Rs.	Ra.	Ra.
Bate upon owners according to the vearly value of houses and ands owned by them the properties of holdings according to their circumstances according to their circumstances and their circumstances and their circumstances House-scavengering tax	1	39,529	4,002 9,822	4.991	10,504 4,192 48,347 1,12,644	9,178 2,428 47,456 1,00,981 3,033	4,42,564 22,650	4,32,233 34,557 30,204	1,048	901	17,001  1,151	17,883	8,22,842 5,65,719 31,445 1,25,905 1,52,141 	8,22,147 5,50,015 33,237 1,30,466 1,37,700 1,01,164 2,010
Tax on coal and brick and lime											279	636	279	636
Total	3,12,858	8,99,570	1,75,2×7	1,48,190	5,42,704	6,77,577	4,96,891	4,96,994	1,14,843	1,00,542	18,431	19,505	17,01,014	17,91,878
Rent of houses, gardons, markets.  &c	3,52× 36,8 t3	86,327		2,106 4,95 <b>6</b> 8,374	48,670	10,071 6M,405	28,283		8,116 1,580 8,765	1,232	 227 1,991	429 334 1,118	41,741 24,430 1,40,636	53,763 27,191 1,64,795
rendered to individuals Grants in aid from Provincial and Local Funds	86,912 		3,570 3,650		14,778 2,250		3,136 383	1,282	3,872	4,105		878	1,08,486	51,987 27,210
GRAND TOTAL	4.40.171	4,59,876	2,11,400	2,03,626	6,84,608	7,68,675	5.38,127	5.37.313	1,27,166	1,23,570	20,649	21,704	20,26,420	21,14,824

Agreeably to the remarks contained in paragraph 4 of the letter of the Government of India, Home Department, No. 73, dated the 18th June 1879, the statement has been prepared in greater detail than in previous years. The receipts under the four items of "tolls," "trade licenses," "fees on musical processions," "and tax on brick kilns, &c.," have been shown in detail, and have been classed under the head of taxation.

The receipts of the two principal Mofussil municipalities of the first class, namely the Suburbs of Calcutta and Howrah, have been shown separately.

The gross municipal revenue of the province has a steady tendency to

increase from year to year :-

						Rs.
In	1874-75 i	it amounted	to			 18,09,912
,,	1875-76	ditto				 18,78 261
	1876-77	ditto	•	•	•••	 18,99,288
	1877-78				•••	 20,26,420
٠,	1878-79	ditto				 21,14,824

Turning to the statement of income for the past year it will be seen that the municipal revenue from taxation shows an increase over that of the preceding year by Rs. 90,364, the figures being Rs. 17,91,378 against Rs. 17,01,014.

The two principal items of revenue, viz. the rate upon houses and lands, and the tax upon occupiers, show a slight decrease, owing in many cases as remarked by the Commissioner of the Patna Division, to the taxgatherers having had to devote much of their time to the collection of the Imperial License Tax.

The income from the tax upon carriages and animals shows an increase of Rs. 11,319 over that of previous year, being Rs. 1,36,460 against Rs. 1,25,905 in 1877-78.

On the other hand the income from tolls on roads and ferries shows a decrease of Rs. 14,432. Applications from many second class municipalities for a participation in the income from public ferries have been refused during the year, as such receipts form properly an item of provincial revenue. The levy of tells on reads is a sort of taxation to which the Government of Bengal has been always opposed, as it tends to interfere with the trade of the country. In this view the Lieutenant-Governor in 1876-77 directed the abolition of a number of toll-bars in the municipality of Howrah.

A new source of income which came into existence during the past year was the house-scavengering tax under Act VI (B.C.) of 1878. It yielded a

revenue of Rs. 1,09,164.

Taking the population living within municipal limits at 2,894,050, as shown in the abstract statement at pages 14 and 15 of the appendix, the incidence of taxation per head of population was 9 annas and 10 pic. The incidence of municipal income from all sources taken together per head of population was 11 annas and 8 pic. The corresponding figures for 1877-78 were 9 annas and 5 pic and 11 annas and 2 pic respectively.

32. Total sum available.—Adding the net balance of the previous year, amounting to Rs. 5,02,951, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the very respectively.

the year was Rs. 26,17,775. Deducting the total expenditure during the year, which amounted to Rs. 21,54,403, as shown below, the balance at its close,

after taking into calculation the deficit balances, was Rs. 4.69,594.

33. Expenditure.—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :-

#### Expenditure.

								:			t -				
	Pirst Class Municipalities.						SECOND CLASS MUNICIPAL- ITIES.		Uni	Untons.		BTATIONS.		TOTAL.	
Heads of Experditure.	Suburbs of Culcutts.		Howrah. In the int		interior.	1877-78.	8. 1878-7D.	:877-78.	1878-79.	1877-78.	1878 79.	1877-78.	1878-79.		
	1877-78.	1878-79.	1877-78.	1878-70.	1877-78	1878-79.		_	١	[_					
	Ra.	Rs.	Rs.	Rs.	Rn.	Rs.	RS.	Rs.	Ra.	Rs.	Rn.	Rs.	Re	Re.	
Sei abinhmente, including collection charges Police Jonnervanny and cleanauge Jonnervanny and cleanauge Wetering reade Jonnervanny Weter any property Weter any property Buildings Buildings Buildings Sandens and other similar works Sanitary and charlablic establishments (hespitals, almahouses, menter the property) Sandens and other similar works Sanitary and charlablic establishments (hespitals, almahouses, Santery and charlablic establishments (hespitals, almahouses, Sanitary and charlablic establishments) Sanitary and charlablic establishments (hespitals, almahouses, Sanitary and charlablic establishments)	56,388 72,377 1,35,980 84,316 16,662 18,589 1,838 4,761 4,565	72,479 1,62,765 70,755 13,192 35,636 2,081	32,027 33,042 40,374 7,864 31,964 378 38,057	43,185	1,19,18 1,56,821 15,734 12,405 11,810 9,768 17,060 10,484 6,740	1,72,268 1,28,329 1,75,824 16,174 16,685 9,337 63,048 19,298 11,994	1,90,131 54,897 94,012 1,912 1,323 9,255 1,392 4,828 4,000	1,98,854 66,475 1,19,360 1,827 3,168 20,487 1,800 12,799	65,80% 18,121 17,514 1,071 18 1,161 400 1,189	65.417 17.077 17.710 786 12 1,697	176 345	2,976 5,171 7,755 127 217	2,27,897 5,38,388 5,68,910 4,03,119 63,399 22,789 8,629 54,187 28,178 66,332 22,462 ,61,022	2.26,731 6,46,430 4,22,842 4,3 k,817 42,192 87,032 37,254 66,624 34,069 20,201 55,710 24,101 1,54,381	
Total	4,33,245	4,72,0.14	2,23,492	2,05,7 13	6,71,609	7,54,054	5,11,365	5,64,543	1,37,345	1,32,368	20,992	21,667	19,98,631	21,54,403	

To give an accurate idea of the various objects on which municipal revenue was expended, the statement of expenditure, it will be seen, has been prepared in greater detail than that of the previous year.

The expenditure amounted to Rs. 21,54,403. against Rs. 19,98,034 in the previous year, showing an increase of Rs. 1,56,369. The increased expenditure

was incurred under the following heads :-

				Rs.
Conservancy and ele	cansing		•••	 54,932
Police	•••			 8,042
Lighting	•••	•••		 23,633
Roads				 31,698
Drainage works	•••	•••	•••	 14,474
Water-supply	•••			 57,004
Education	•••	•••	•••	 1,539
		Total	increase	 1,91,322

There was a decrease of expenditure under the following heads:-

	_			-	Amount of
					Rs.
Establishment and co	llection char	ges			1,156
Watering roads	•••	•••	•••		1,058
Buildings	•••		•••		19,198
Other public works	•••	•••		•••	7,887
Sanitary and charital	le establishn	nents			3,013
Miscellaneous	•••	•••	•••		2,641
		Total d	lecrease		34,953

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated above, to Rs. 1,56,369.

34. Establishment and collection charges. - Taking each class of municipalis

	Совт от	RRTAB-	CHAR	
	Increase.	Decrease.	Increase	Decrease.
	Ra,	Ra.	Rs.	Rs.
First class municipalities Second ditto ditto Unions Stations	5.757 834	1,539  i,657	137  17 821	5,526
Total	6,591	3,190	975	6,526
Total increase Total degreese	!		Rs. 7,568 8,722	
N	ict decre		1,156	

ties separately, it will be found that the cost of establishment proper in first class municipalities was less than in the previous year by Rs. 1,539, while the charge for collection increased by Rs. 137. In second class municipalities, the cost of establishment increased by Rs. 5,757, but there was a decrease of Rs. 5,526 in collection charges. In unions the cost of establishment as well as collection charges were more than that of last year by Rs. 834 and Rs. 17 respectively. In stations the cost of establishment showed a decrease of Rs. 1,657, while on the other hand collection charges increased by Rs. 821. Taking both the cost of establishment

and collection charges together, there was a not decrease of Its. 1,156, as will be seen from the table on margin.

35. Police.—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,46,430, against Rs. 5,38,388 during the previous year, showing an increase of Rs. 8,042. The following statement shows how the increased expenditure was distributed among the various classes of municipalities:—

				Increase.	Decrease.
				Rs.	Rs.
First class mu	uicipalities	•••	•••	5,367	
Second ditto	aitto			2,725	
Unions		•••			161
Stations				111	•••
		Total		8,203	161
		•	•••	**********	

Increased cost for police was incurred in the first class municipalities in all the divisions except Patna.

The following statement shows the strength of the municipal police during the year 1878 as compared with the previous year:—

		-		·· ··				<u></u>	part in
	YBA	BS.		Inspectors.	Sub-Inspectors	Head Constables.	Enrepean Constables.	Constables.	Chowkidars not curolica under Act V ot 1861.
1875 1877		:	 	:	76 36	356 347	Z 1	5,909 6,011	25 44
	٠	Incre Decre	:-	······	::	9			20

Of the 51 constables shown as less in the above statement, the greater number were reduced from the strength of the police force in the districts of Hooghly, 24-Pergunnalis, and Pubna.

The inclicioney of the municipal police is still the subject of general complaint. Only 12 per cent. of the rank and file of the force can read and write.

The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: in first class municipalities, 19·47 per cent.; in second class municipalities, 37·01 per cent.; in unions, 53·12 per cent.; in stations, 13·67 per cent.; in all grades of municipalities taken together, a general average of 25·83 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and seven pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in stations, three annas and five pie; in all the municipalities, unions, and stations taken together, the incidence was three annas per head.

36. Conservancy and cleaning.—The total amount expended under this head was Rs. 4,22,942, against Rs. 3,68,010 during the previous year, showing an increase of Rs. 54,932. The increase was distributed as follows: in first class municipalities, Rs. 43,046; in second class municipalities, Rs. 11,578; and in stations, Rs. 1,355. In unions the expenditure under this head was less by Rs. 1,047 than that of 1877-78. In first class municipalities the increase was most marked in the municipalities of the suburbs of Calcutta and Howrah, being Rs. 23,739 and Rs. 10,143 respectively, as shown on the margin.

The remaining sum of Rs. 9,164 represents increased

The remaining sum of Rs. 9,164 represents increased expenditure under this head in the towns in the Patna, Bhagulpore, Dacca, Rajshahye and Cooch Behar, and Burdwan Divisions. The only towns which show less expenditure under this head are Jessore and Chittagong.

In the suburbs of Calcutta the establishment for cleansing roads and drains was re-organized and divided between the different wards; 1,25,910 cartloads of drain-silt and 2,24,967 loads of street-sweep-

ings and other refuse were carted away to low lands and ponds, by which means twenty-one filthy tanks and ponds were filled up and reclaimed. Seventy-two foul tanks were cleaned and fifty-eight beeghas of land were cleaned of jungle and filth; 153 maunds of fish, grain, and other articles unfit for human food were seized, condemned, and destroyed. This shows that a protty constant supervision was kept over the hâts and markets within the municipality.

In Midnapore, five new latrines were constructed during the year, and the

commissioners propose to erect five more during the current year.

In Hooghly, two new latrines were constructed during the year.

In the Bhagulpore municipality, there are twelve masonry latrines and 67 mat ones for the convenience of the people.

In Monghyr, there are 13 puecu and 5 kutcha latrines in different parts of the town for the use of the public; the sweepers are present at all hours, and great care is taken to keep the places as clean as possible; sheet-iron urinals have also been erected in various parts of the town to prevent the people

from committing nuisances in the streets.

In Arrah, a small latrine with six seats was constructed during the year, in the municipal market for the use of the people resorting to the market. About sixty urinals have been made in different parts of the town; they consist of tarred earthen vessels placed in the ground. At intervals they are taken away by the municipal sweepers and emptied on waste lands outside the town. Large earthen vessels have also been put in various places throughout the town to catch the refuse water flowing from drains in private houses. Among second class municipalities, the towns which spent most on conservancy during the year were Berhampore, Lalbagh, and Cuttack.

In Berhampore, the arrangement for the removal of night-soil was improved. Covered tubs are now used by almost all the mehters. No mehter who has not registered his name is allowed to carry on his trade in the town. Six covered night-soil carts for the removal of the soil from the public latrines were constructed during the year. Two plots of land were taken up at the two extremities of the town for trenching night-soil. About fifteen beeghas of the trenched land were cultivated and sown with linseed, wheat, and grain. There are nine latrines within the municipality for the convenience of the lower classes. The municipality has also undertaken from the past year the work of cleaning private privies at a rate which varies from six annas to two annas per mensem.

Proper arrangements have been made by the Municipal Commissioners for the disposal of dead bodies found floating on the river. Four sites have been selected in the four wards of the town for burning ghâts, and it has been resolved to confine the burning of all dead bodies exclusively to these ghâts. An experimental incinerator has also been constructed at one of the ghâts for the burning of pauper corpses free of charge.

Much inconvenience having been felt by municipalities in the discharge of one of their principal functions, namely the removal of night-soil from private premises, for the want of legal authority empowering the Commissioners to levy any fees to reimburse themselves for the cost of maintaining an establishment of night-men, &c., Act VI (B.C.) of 1878, as noticed in last year's report, was passed on the urgent representations of the Commissioners of the municipalities of Howrah and the suburbs of Calcutta. The Act is applicable to first class municipalities only, and empowers the Commissioners of the Municipalities to which the Act may be extended to lovy a fee on a fixed scale calculated on the annual value of holdings. In the case of railway premises, factories, workshops, coolie depôts, schools, court-houses, or other similar places, the Act allows an alternative tax, viz. a rate per head on the number of persons living within or habitually resorting to such places. It also provides for the construction and maintenance of latrines in places where people always assemble in crowds, such as markets and hats. The provisions of this Act, taken in connection with the sanitary clauses of the Bengal Municipal Act, form a fairly complete hygienic code for the effectual carrying out of sanitary arrangements.

The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions:—

		····	L					-	F1 .011	
Dryisions.	In the first e Municipaliti		rond class patities.	ln U	mous.	In Sta	tions.	In all classes of Municipalities taken together.		
	1877-78. 187	s-7". 1977-78.	1578-79.	1877-78.	1878-79.	1977-7×.	1478-79.	1877-79.	1379-79.	
	Per cent. Per	rent. Per cent.	Per cent	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	
Bordwan Passionry Rashinly of and Couch Behat Blact Chitagong Patta Blastipore Crissa Chola Narpore Percentage of expenditure on conservance to tach class of Manigraphies in the pro-	15-94 54-45 22-96 1275 1376	#112 1236 #252 7 89 #13 1671 #267 10.24 #271 1528 #271 1538 #271 1568 #271 1568	12:09 9:68 15:17 10:55 12:09 12:01 17:15 17:07 21:70		1°26 62 % 54 12 1 71 12°14 10°58 6°14 18 62	18 48	2375	15/6) 25/41 13/71 25/09 20/76 12/14 14/28 8/62 19/15	18-102 27-15 11-29 21-29 17-12 17-36 16-33 12-23 21-08	
Vince	1	1	. !	- 1	- 1	i				

The conservancy provisions of the Bengal Municipal Act, 1876, contained in part VII thereof, or portions of them, were extended during the year to the municipalities named below:—

In the Burdwan Division.

1. Baidabati. 2. Bhaddessur. Kotrung.
 Bansbariah.

5. Culna.

In the Presidency Division.

North Suburban Municipality.
 South Suburban. ditto.

3. North Barrackpore.
4. South Barrackpore.

5. Rajpore. 6. Jungypore.

In the Rajshahye and Cooch Behar Division.

1. Lalbagh.

1 2. Pubna.

In the Dacca Division.

To a portion of the Naraingunge Municipality.

In the Patna Division.

#### 1. Motihari.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended during the year to the following municipalities:—

1. Howrah.

2. Madhubani.

2 Danahi

Bye-laws were framed by the Commissioners, and confirmed by the Lieutenant-Governor, for the following municipalities:—

	,				
1.	Howrah.	1 7.	Hooghly and Chinsurah.	13.	Mozufferpore
2.	Madhubani.	8.	Darjeeling.	14.	Nattore.
3.	Jamalpore (station.)	9.	Cuttack.	15.	Ranaghat.
4.	Burrisal.	10.	Kendraparah.	16.	Chuprah.
5.	Puruli a.	11.	Jajpore.	17.	Bogra.
6.	Sewan.	12.	Jungypore.	18.	Hazaribagh.

Roads.—The total expenditure on roads during the year amounted to Rs. 4,34,817, against Rs. 4,03,119 in the previous year, showing an increase of Rs. 31,698. The increase was mostly in first and second class municipalities, being Rs. 8,484 and Rs. 21,348 respectively over the expenditure in 1877-78. The increase was most marked in the municipalities in the Burdwan, Rajshahye and Cooch Behar, and Bhagulpore Divisions.

To lessen the expenditure of municipalities under the head of "Roads," and to make available a greater amount of money for works of a sanitary nature, the following roads, which are through lines of communication between districts, have been excluded from the operation of the Municipal Act, under section 32 of

that Act, and placed in charge of District Road Cess Committees:-

(1.) In the Nussecrabad municipality, in the district of Mymensingh, the portion of the main road between Dacca and Scrajgunge which lies within the limits of that municipality.

(2.) The six roads named in the margin, which lie within the limits of the Rungpore municipality.

The Julpigoree read.

"Dinagepore read.
"Kaligunge and Mahigunge read,
"Hogra read.
"Coch Behar read.

Kurigram road.

(3.) In the Nattore Municipality a read which is a through line of communication between Rampore Beauleah and Nattore.

(4.) The Chuprah road, the Buxar road, and the railway feeder road.

all of which run through the Arrah municipality.

The Nimta road, a through line of communication in the sub-(5.) division of Dum-Dum, and running through the North Suburban and Kadihatty municipalities.

(6.) The portions of two roads, locally called the Laksham road and the Pilgrim's road, lying within the limits of the Commillah

municipality.

The roads in almost all first class and in very many of the second class municipalities have been well looked after, and in many of them trees have been planted. Thus at Ranaghat, show, teak, and sisu trees have been planted on the sides of some of the roads. At Mozufferpore the sides of five of the municipal roads were planted with 1,144 mange and sisu trees at a cost of Rs. 795. The trees were presented to the municipality for this purpose by some liberal zemindars of the town.

At Hooghly four new roads were made by the municipality, the bricks

for metalling being supplied gratis by the residents near the roads.

38. Lighting.—The expenditure under this head shows an increase of Rs. 23,633 over that of the year before. The bulk of this increase occurred in the municipality of the suburbs of Calcutta. During the year under review arrangements were concluded by this municipality with the Oriental Gas Company for lighting some of the principal thoroughfares of the town with gas. Altogether 360 gas lamps and 208 kerosine lamps were lighted in the suburbs; the cost of lighting was Rs. 35,636. At Howrah, a special lighting rate at 3 per cent. is imposed, under Act V (B.C.) of 1873, on the residents of those streets which are lighted with gas.

39. Sanitation and Drainage - During the year under review the expenditure under this head amounted to Rs. 37,254, against Rs. 22,780 in the previous year, thus showing an increase of Rs. 14,474. The most noticeable operations in regard to the improvement of drainage during the year were those undertaken in Dinagepore. It was stated in the report for 1877-78 that a scheme for draining this town was under consideration when the year closed. During the year under review the scheme was placed before a committee, at the head of which was the Sanitary Commissioner for Bengal, and they reported favourably upon it and recommended its adoption. It is to clear out the channels of two stagnant streams, called the Kachai and Gogra nullahs, which drain the town; to make an embankment at the present mouth of the Gogra where it joins the l'urnabhaba river, in order to prevent the waters of the latter from running up the Gogra and flooding the town; and to cut a new drainage channel seven miles long to fall into the Purnabhaba, and by this means to carry off all the drainage of the town. The scheme has been approved by Government. It is estimated to cost about Rs. 50,000. As an encouragement to local bodies who are willing to undertake drainage schemes, the LieutenantGovernor gave a grant of Rs. 10,000 from provincial revenues to the Dinagepore municipality in aid of the project, and since the year closed the municipality has been authorized to contract a loan of Rs. 10,000 from the estate of Moharani Shyam Mohini of Dinagepore to meet in part the cost of the scheme. The services of a Government engineer have also been placed at the disposal of the municipality free of charge for carrying out the works.

Within the town of Rungpore and in its vicinity there are a number of marshes which cover an area of over three thousand beeghas. Most of the owners of these marshes have made a free gift of them to the Rungpore municipality, which has undertaken to bear the cost of reclaiming them from its own funds, supplemented by public subscriptions.

At Kishnaghur, a sub-committee of the Commissioners has been appointed for drawing up a complete scheme of drainage for the town. It is reported that it has commenced work with a special establishment of surveyors under it.

At Monghyr, with a view to construct a regular system of drainage for the town, the Commissioners have caused a survey of the town to be made and

a map prepared.

At Gya, to improve the drainage, the Commissioners caused a survey of the town to be made, and the levels of existing drains to be taken. They intend now to begin the work in parts of the town where drainage is urgently needed, and to extend it as funds become available from year to year. In the numicipalities of Bettiah and Motihari the people contributed towards the construction of drains in front of their respective houses, and now almost all the roads within these municipalities have got masonry drains at their sides.

During the year under review a Bill was before the Bengal Legislative Council which has since become law as Act II (B.C.) of 1879. It provides for the extension of the Poorce Lodging-house Act IV (B.C.) of 1871 to any town or place through or to which people go on pilgrimage, and to the lines of roads leading thereto. Under this Act all fines and fees realized are to be expended for the sanitary improvement of the towns and places in which the Act may be in force. Its provisions have been extended to the town of Deoghur, in the Southal Pergunnahs, where a large number of pilgrims annually go to visit the shrine of Baidyanath, and to the town of Gya, where even a greater

In January.	In Murch.	In September.	numbe go to c
Midnapore Balasore Baukoora Bridge.	Cuttack Rungpore Chittagong Harvey.	Darjeeling-By Dr. Joubert.	to th
In February.	Dinagepore )	In December.	40.
Banchi Purulia Chyebassa Gyn Suhurba of Calcutta. Burdwan	In April.  Bogra—By Dr. Harvey.  In Angust.  Bhagulpore—By Dr.  Joubert.	Howrah Arrah Patan Chuprah Baxar Serampore Hooghly	year cipaliti the n visited Sanita sioner

number of people go to offer oblations to their deceased ancestors.

40. During the year the municipalities named in the margin were visited by the Sanitary Commissioner for Bengal,

and valuable suggestions have been received from him for improving the sanitation of the towns inspected by him.

The subject of the improvement of bustees, which is intimately connected with that of sanitation, was taken up with much carnestness by some of the municipalities, especially by the Suburban Municipality. The improvement of Gossain bustee, one of the filthiest of the numerous native hamlets in the suburbs, was completely carried out during the year under review. Considering the peculiar circumstances of the case, and that the work was one for which there was no precedent, either in Calcutta or in the suburbs, the successful termination of the labours of the Commissioners in connection with this bustee is a matter of much satisfaction. The cost of the improvements made was Rs. 3,720, which has been paid by the zemindar of the bustee. Baboo Annoda Prosad Cundu Chowdry.

been paid by the zemindar of the bustee, Baboo Annoda Prosad Cundu Chowdry.

The state of the numerous cow-houses situated in the suburbs and the nuisances caused by them also received much attention from the Commissioners during the year. The question is said to have been taken up in carnest by the Committees of Wards Nos. 1 and 2 within which the principal govala bustees are located. It was decided that these people should remove from their present sites to places which are less thickly inhabited and where there is ample

The gowalas have space for building commodious yards for their cattle. petitioned Government against the proceedings of the Municipal Commissioners

in the matter, and the subject is under consideration.

41. Water-supply.—The expenditure under this head amounted to Rs. 65,624 against Rs. 8,620 during the previous year, thus showing an increase of Rs. 57,004. Nearly the whole of this expenditure was incurred by two municipalities, namely those of Darjeeling and Dacca, as shown on the margin. The subject of the Darjeeling water-supply scheme was referred to in last year's report. In the present year the amount of expenditure represents the value of piping and the cost

of laying them down. At Dacca the question of the extension of the supply of filtered water to other parts of the town was taken up during the year. The line of extension has been determined, and pipes have been procured at a cost of Rs. 14,506

from the last gift of Nawab Ashanoollah amounting to Rs. 20,000, mentioned

in the report for 1876-77. The question of extending the metropolitan water-supply to the suburbs was the subject of discussion during the year between the Suburban Municipal Commissioners and the Corporation of the town of Calcutta. But the negotiation appears to have practically failed on account of the heavy annual subsidy demanded by the latter body. It was estimated that the annual expenditure required for the purpose would be Rs. 1,80,893, or nearly 7.37 per cent. on the assessment. Adding to this the cost of collection and other incidental charges, an additional rate of not less than 8\frac{1}{4} per cent. on the annual value of holdings over and above the existing house rate of 71 per cent. would be required to cover this annual expenditure. The Commissioners think, and the Lieutenant-Governor agrees with them, that the suburban rate-payers are hardly able to pay this additional water-rate.

Much practical improvement was carried out in this direction by various municipalities in the mofussil. At Kishnaghur a culvert was constructed through the town for the purpose of bringing fresh water from the river into the numerous tanks which are situated within the town and from which

the inhabitants obtain their drinking waters

At Jessore five tanks have been set apart for drinking purpose, and policeguards have been put upon them to protect them from pollution. At Midnapore four tanks have been reserved by the Commissioners under section 209 of Act V (B.C.) of 1876 for the supply of drinking water to the inhabitants.

At Arrah, the Soane Canal authorities filled two of the biggest tanks of the town with water from the canal. It is reported that more tanks require thus to be filled up, but the canal department have expressed their inability to comply with the request of the Commissioners.

At Motihari, the condition of the lakes lying on the south and west of the town was improved by bringing fresh water into them from the Sikerana river, and a drainage channel was cut at a cost of Rs. 1,550, joining the lakes with the river. The cost was defrayed by the Motihari Indigo concern and by the Chumparun Road Cess Committee in equal shares.

42. Buildings .- The expenditure under this head was Rs. 19,198 less than that of 1877-78, the figures being Rs. 34,989 in 1878-79 and Rs. 54,187 in 1877-78. The only noticeable items under this head were the construction of the new town hall at Darjeeling and the erection of a shed at Lebong for

the Thibetan traders.

At Patna, the Municipal Commissioners constructed a building for their office in the very centre of the city on a plot of land which was given by the Government. A portion of the land has also been set apart for a market, and stalls have been erected for the accommodation of dealers. The Commissioners have named the market "Ramsaygungo," in compliment to Captain H. M. Ramsay, District Superintendent of Police, who was the originator of the project.

43. Education. The municipal expenditure on education shows an increase of Rs. 1,539 over that of the previous year 1877-78 22.862 as shown on the margin. In paragraph 5 of the ... 24,401 letter of the Home Department, No. 73 of 18th June 1879, reviewing the report for 1877-78, the Government of India

drew the attention of this Government to the smallness of the expenditure under this head, and remarked that the amount was extremely small for the whole urban population of the largest and one of the most advanced of Indian provinces. With reference to this it may be in the first place noticed that under section 61 of the Bengal Municipal Act, 1876, expenditure on schools is only a secondary object of municipal administration, and that the Government of Bengal cannot insist on any municipality devoting its funds in this direction. The suburban municipality, for instance, justifies the reduction in their grant under this head during the current year, from Rs. 6,000 to 3,000, on the ground that there are many directions in which municipal funds can be more justly expended than in providing for high class education. In the second place it is to be observed that from the report of the Director of Public Instruction in Bengal, it appears that both primary and secondary education get along very well in large towns, and any contributions from municipal funds go to relieve, if not wholly at least partly, parents of legitimate expenditure for the education of their children. It appears from the

For secondary instruc-3,33,308 For primary instruc-Instruction for females... 4,91,482

report of the Director of Public Instruction for the . year 1878-79, that at present the receipts of the educational department from private subscriptions for the promotion of secondary and primary cdu-cation amount to Rs. 4,91,482 as shown on the margin. Under these circumstances, the Lieutenant-Governor does not desire to press municipalities to

do more in the way of subscription to town schools.

44. Audit of Municipal Accounts.—The general scheme of local audit of municipal accounts, which was referred to in the report of 1877-78, was not sanctioned by the Government of India during the year under review. It is only lately that this sanction has been received. The duty of audit was, however, performed in some municipalities by sub-committees of the Commissioners or by paid auditors. A circular was issued by this Government in September 1879 impressing upon the Chairmen of municipalities the necessity of having this duty dono regularly, and the statutory responsibility which attaches to them under Act V (B.C.) of 1876 for the neglect of this duty.

45. Remarkable incidents of the year.—To prevent loss from fires which in the hot season often occur in the town of Bankoora, the Municipal Commis-

sioners organized during the year a fire-brigade. Many respectable residents of the town and officers of the criminal courts voluntarily joined this band,

and it now counts a hundred gentlemen on its rolls.

In Rungpore, three extensive fires took place during the year, and did considerable damage to property. To prevent future disasters of this kind the Municipal Commissioners propose to extend section 256 of the Municipal Act in the crowded parts of the town. As tiles are not obtainable in the district, the Commissioners have decided upon importing tile manufacturers at their own expense, so that the people may get tiles made at a reasonable cost. To help this object two rich residents of the town, Baboos Gobind Lal Roy and Gyanando Narain Roy Chowdry, have promised subscriptions of Rs. 1,000 and Rs. 500 respectively.

At Purneah the Municipal Office was burnt down by a fire on the night of the 1st March 1879, and all the records of the municipality were destroyed.

General Remarks.—From the reports of the Divisional Commissioners and those of individual municipalities, it appears that where the Municipal Commissioners spent their income judiciously and real improvement was made in the condition of the town as regards conservancy, sanitation, and means of communication, the people paid their taxes, to say the least, without any special grumbling.

I have the honor to be,

SIR.

Your most obedient servant,

A. MACKENZIE,

Secretary to the Government of Bengal.



# FORM No. I.—Statement showing the Income of

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*	Iunicipa-			nicipal		Num	DER	OF OMM	MEN	rbeb IR.	<b>18</b> O	,	INCOME DURING THE YEAR FROM (					DM OC	M OCTROL		
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MB OF	Serial number	Name of Muni- ripality.	Act under which constituted.	Population within limits.	Ex-officio.	Nominated.	Elect-d.	Tctal.	Officials.	Non officials.	Europeans.	Natives, includ-	Balance from pre	Class I.  (Articles of food or drink for usen or ann.	Ctase II. (Animals for slaughter)	(Fuel, lighting, and washing.)	Ches IV. (Building materials.)	(Druzs, gums,	Ciase VI. (Tobacco.)	Class VIL (Cloth )	Class VIII.
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# FORM No. II. - Statement showing the Expenditure

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District.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Herd Cfice establish- ment.	Collection of octrol.	Collection of other inside and course of it counts the special costacists when a part from that of the head office is maintained.	Conserrater and eleanshig.	Palice.	Rezistration of births and deaths.	Liebting.
ergunnahs	1	Calcutta	Rs. 6,41,678	Rs. 29,98,810	Re. 5,71,136	Rs. 1,96,647	Rs.	Hs. 44,570	Rs.	Rs.	Rs. 4,283	Rs. 2,37,856

## the Calcutta Municipality during the year 1878-79.

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Rs. 9,90,612	Rs. 2,13,104	Ra.	Rs.	Rs.	Re.	Ri 558'42'8	Rs. 455'e1'5	Rs. 4624667	Rs. 681'96'17	Rs.	Rs. 20,760	Rs. 2,85,324	Rs. 2.59,200	Rs.	Rs. 075'82'85	R4. S10'04'98	Rs. A. P.	Rs. A. P.	

### of the Calcutta Municipality during the year 1878-79.

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#### Municipalities in Bengal during the year 1878-79.

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54,414		5,870	4.713	17,958		3,633	2.010			89,629	575	1,500	1,352	856		02.000	1,14,514	0 9 1	0 9 6	
60,421	63	2,687		300						42,470	2,148	788	2,854			49,555	67,306	0 10 2	0 11 7	
18,727								<u> </u>		15,127	1,300	380	1,038			15,910	21,457	0 5 4	0 6 5	
14,957				13,864				Ŀ		28,821	756	460	1,046			31,053	45,699	0 12 1	0 13 0	
18,626	76	1,707								20,469	560	764	51			21,643	84,032	0 6 5	0 6 10	
15,371				6,207						21,578	-:	460	224			22,271	30,607	0 7 5	0 7 8	
1,64,916	197	16,324	4,748	88,329		3,683	2,010			2,15,002	5,439	4,335	6,560	836		3,32,262	3,13.645	0 8 8	0 9 4	
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11,158		3,871	1,357					<u> </u>		35,841	496	199	1,539			18,115	24,055	0 15 10	1 3 0	
38,070	867	7,137	8,670	25,669						74,858	727	1,044	9,045			85,109	1,00,808	0 8 2	694	
8,04,864	83,237	84,407	15,216	1,07,471	0,178	1,09,164	2,010			11,65,837	42,411	19,002	1,38,106	50,327	21,994	14,32,177	14,67,225	0 15 2	128	
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FORM NO I .- Statement showing the Income of Second Class

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Dunator		Serial number of Municipality	Name of Municipality	Act un for winch constituted	Pepulat en within m	Profen	Ele tel	Total	Officials	Ver efferale	Fur peans	Vater c	Is suce from prev ous	4,13	(Antal's fer s ruch	(he linting and wall he he he	1 2	(Drure gurs, and	(lass VI (lbacco)	Chat VII (Cloth)	Class VIII (Metala.)
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Page ed pore	, {	38 86	Furreed; ord Madampore	V (BC) of 1876	12,022		5 ::	. 16	1	-1	.:	10	1,178 706			===	:::::	 	:::	:::	=
		١_		Total	41,319	8 :	7 -	. 199	10	19	8	227	1,878		1	<u> </u>	<u> </u>				

The second second

# ( 27 ) Municipalities in Bengal during the year 1878-79.

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	n trades.	form of receipt of other vehicles			1	R TAXES	IN DI			rion.	, marketa, &c.			pal services is.	Previncial or	r, excluding		(column 16)	shown in of popula-	·
Tax on bouses and lands.	Receipts from Heenses on	Wheel-tax or other form from correses and of (excluding tolls).	Tax oz znimals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be protected.		Cart fees.	Process fees.	Stable refuse fee levied under section 40 of Act.	Total income from taxation.	Rent of houses, gardens,	Fines.	Miccellanous.	dent	Grants-in-aid from P.	Total income of year, bajance.	Total. including balance	Incidence of taxation perhead of population.	Incidence of income column 21 per head tion.	Ræs
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~un. {	H\$	Mutsharee Bettish	}V (BC) of 1576 { T∈tal	21,383	1	7	-	-	18	8	6	3,530 5,714			<u> </u>	<u> </u>	- <u>::</u> - -		= -	=
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#### \_\_\_\_\_ Bengal during the year 1878-79 -continued.

	10	n	19	18	1		14	****	-	15	16	17	18	19	20	n	29	23	24	T =
Tax on bouses and lands.	Receipts from Reenses on trades.	Wheel-tax or other form of receipt from carrives and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be pro-	Cattie pound-fines.	E IN D	TAI	L (AS	Total merne from taxation.	Rent of houses, gardens, markets,	Fines	Miscellaneous	Parments for municipal ecroces re lared to not y dus	Grante : at from previor alor can	Te no me of vear excluding	To al me ling balance	in d nee of taxaina (column 15)	Incidence of 11"cane above in Column 21 per head of population.	REVAR
Ba.	Ra.	Rs.	Re	Rs	Re.	Re.	Rb.	R	. Re	Rs.	Be.	R.	R	Ra	R	Re	i –	<del>                                     </del>	Ī	<del> </del>
*****				1,089 140	8,546 1,400 1,815		:::			9,535 1,540 1,315		97 2 14	1		ILA	11 049	1 131	0 11 6 0 b 9 0 7 s	0 12 1	
*****				1,179	11,241			-	-	1,315		179			- -	173	1 54		0 12 1 0 10 2 0 7 5	
		86	·	-	4,679 848 2,656		<b> </b>	1::	<del>  ::</del>	4.705		-	176.		-	1 453	617		0 11 1	ł
*****							=	-	==	2,656 2,059	80	1		1		2 ( Ní	111		0 3 4	1
*****	*****				3,443		] :::	:::		3,442 3,608			400	, ! 		1(0.	4 49	0 5 10 0 3 10 1 7 8	0 18 8 0 3 4 0 3 2 0 5 10 0 4 4 1 1 9	1
*****		86			18,192			-		15,278	30	]	2,234	34		20,561	23,251	0 5 8	0 6 4	i
		86		1,870	4,078	<del> </del>	ļ.::.	<u> ::</u>		4,075			8			4,081	4,294		0 4 2	]
*****					-	<del> </del>	<del>                                     </del>	<del> </del>	<del></del>	50,810	30	431	2,810	880	<del> </del>	54.670	68,334	0 6 10	0 7 5	-
	ļ	• 330		485	2,007	-		ļ.::	<u> </u>	2,942	ļ <u></u>	-=-	20			2,262	2,496	-i	0 7 9	4
*****		830	·····	235	4,495		-:-	<del>  ::</del>	<del>  ::</del> -	2,818 5,030		<del>                                     </del>	349			3,166 5,428	6,650		0 10 8	1
				-	1	-	1	ï		-		┪	-	-	-		-	-		1
******					5,770 13,195	:::::			<u> </u>	5,770 18,195	604	20 18)	3 4 500			5,834 14,543	8,330 20,097	0 8 4	0 8 5	1
••••	<u> </u>				15,065		<u>  -:-</u>			18,965	GUE	234	614	_		20,377	29.327	0 5 5	0 5 10	]
		226			1,356 4,534 4,265			::	:::	1,356 4,704 6,265		40	 82			1,358 4,895 4,817 7,409	3,214 5,196	0 8 4 0 5 6 0 3 11	0 8 4	1
*****					4,926 1,658		<u></u>	-		4,926 1,688	2,713	10 10	100			7,409 1,710	6.093 13,980 1,953	0 8 4 0 5 6 0 3 11 0 3 9 0 5 4	0 8 4 0 5 9 0 8 11 0 5 11 0 5 4	
		220			16,773		- <u>:-</u> -	-	-	16,099	2,713	114	240			20,095	80,426	0 4 1	0 4 10	
	:::::	::-::			3,341 3,540		:::	1::	1::	3,511 3,540		1 6	156			8,591 8,356	5.531 4,431	0 2 4	0 8 6 0 4 7	1
		\ <del></del>			6,881		<del> </del>	-	<del> </del>	6,581		12	164	<del> </del>		7,057	10,012	0 3 2	0 3 3	
*****					2,881 3,790			-	-	2.851		57 78	40		:::::	2,990 8,×63	4,512 9,086	0 4 4	0 4 5	
					6,674			-	<del>"</del>	6,674		130	49			6,853	13,578	0 4 1	0 5 3	
*****				4,000	8,716 8,757			ļ	:::	9,716 5,787		53	147	·		9,916	19,704 5,855	0 11 7 0 5 5	0 17 B	
*****		<del></del>		4,000	800,9		<del> </del>	-	<del></del>	13,508		61	158			13,747	25,539	0 8 9	0 8 11	
*****					2.244 7,254		T	-	==	2.214	120	17	14			2.404	4,288 11,278	0 4 11 0 6 6	0 5 4	
******					9,500		<del>                                     </del>	-	<del> </del>	9,500	129	197 204	14			7,443	11,278	9 5 8	0 5 6	
		216		4,000	68,296			<u> </u>	- <del>::-</del>	72,522	8,508	758	3,193			77,976	1,24,163	0 5 0	0 5 5	
		243	15		1,670		-	_		1.028						1.028	4.213	0 6 0	0 6 0	
		200	181		1,908		-:-	==	-::-	2,249	2(1	842	851		300	8,017	3,997	0 7 6	0 13 B	
				750	2,168 2,932					2,168 3,682	803	43	146			2 160	2,052 4,780	0 6 7	0 8 7 0 6 10	
				750	5,100					5,850	802	46	146			0.844	7.462	0 5 2	0 6 0	
		462	116	780	8,673					10,021	1,013	388	997		300	12,710	15,672	9 5 8	0 7 8	
		8,380	1,224	13,999	14,073					29,799	437	521	55	2	71	30,885	82,081	0 11 8	0 11 8	
			415		1,459	••••				1,874	804	28	99		540	2.905	4,236 3 457	0 G 0 0 4 4 0 4 1	0 9 4 0 4 5 0 4 7	
		108		67	8,256		:::	<u></u>		2,945 3,431	9	76. 78	88		200	8,027 3,506	3,857 4,761			
	<u></u>	2,488	1,639	11,280	7,558					88,049	810	703	249	2	811	40,623 7,580	45,518 10,167	0 8 8	0 9 1	
*****		2,498	1,639	11,250	30,171		<del>-::</del> -			7,638 45,687	810	189	156		811	48,503	85.766	0 8 2	0 8 8	
								÷												
*****				===	4,923 4,923 2,004		=	:::		4,296 4,923 2,604	594	211 24	427 864			5,895 5,498 2,628	7,430 7,196 3,861	0 6 2 0 8 11 0 4 7	0 7 9 0 0 11 0 4 8	1
					11,823		<del></del>	<del></del> -	-:	11,823	594	\$08	791			13,511	17,987	U G 6	0 7 5	1
*****					5,658					888,8		18	7			5,000	12,496	0 7 5	0 7 6	
					2,841				=	2,361		- 6	60			8,426	2,088	079	0 8 6	]
	*****				4,477 24,816					4.477 84.316	1,200	492	89			8,218 26,835	6,069 39,540	0 12 9 7 6	0 14 8	
	******	80,935	4,822	50,264	4,32,233		-:-	<del></del>		\$4,816 4,96,994	7,415	6,623	23,85%	1,282	1,111		7,28,794	0 6 7	0 7.2	
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' 1	9		- • _	8				6		_		1	7								
	1			mits.	3	Num	BHR Co	T TO	i i e e Le e	BYRE	07			3	NCOMB 1	DRIE 1	INS YE	LR VRO	¥ 002	BOI	
	parity			monicipal limits.	a	ò	-	d		1		à	ž	a	6	·	d	•	1		A
Durator	Seral number of Municiparity	Vame of Value spaids	Act under which constituted	Population within munic	Ex-officio.	Nominated.	Elected.	To al	Officials	Nor officials	Et topeat 4	Natives	Balance from previous vear	Class I (4rhules of food cr drirk for men or arimale)	(Ammals for slaugh	(Fuel ching and	(Building materials)	(Drugs voms and grees)	Cars VI (Iokacco)	Ches VII	Chas VIII (Rotals)
Burdwa	n D	KOISIA											Rs.	Ra.	Ra.	Re.	Re.	Be.	Rs.	Rs.	Re.
Pardwan {	1 8 4 5 6 7	Pattroshnir Sonam oklu Ichanalad Bally Shambarar Kurgung Ketulpuro	}\ (BC) of 1876	6,940 7,150 18,246 8,529 14,686 1,848 1,532	111111	8 18 10 16 5 5	::: ::::::::::::::::::::::::::::::::::	8 18 10 15 5	;; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	8 15 10 15 5 5		3 6 18 19 15 5	1,547 2,010 590 477 1,598 290 6NU						1111111		
Bankowa		Joypore	Fotal V (BC) of 1876	2,808		62		63		67		62	7.216						<del></del>	-:	-
aghly {	10 11 11	Mugrah Pand x sh Guptipu a Ballaghur	(B ( ) of 1576	1,763 3,690 3,696 16,662		5 4 3 5	1111	8 4 3 5	:::	5 4 8 5		5 4 3 5	350 1.802 3,040						::	:::	<u> </u>
	1		Tetal	25,750		17	Ξ.	17		17		17	5,192 4.543							-:-	
=:wap	18	Khanakool	V (BC) of 1870 Divid Total	11,252 93,661	! !	80 90	==	90		85		140	17,455					<del>-:-</del> -			
Preside					_	_	-	_													
84-Porgun- maha	14	Barrackp or e Cant mucht Dum Dum Cantonment	1	8,781 5,179	- -	5 7		7		7		5		<b></b>				=======================================			
*igddqa	16 17	Chogdah Jagooly	lotal .   \{ \text{BC} \text{ of 187e}	13,900	-	12 5 5		12 5 5		12 5 5	1	11 5 6	1,442 939						- <u></u> -		
	17	Jagoois	lotal .	10,241		10	<del> </del>	10		10		10	954 e 2,410					<del></del>			
	18 19	Actec hand port Keshubpore	V (BC) of 1876 {	7,889 1,513	=	5 5	:::	5 5	:::	5 5	=	5	1,815 1,807 2,922	•				::-	-::	-::	-::-
Moorahedabad	20	Berhamp o r e	Total	9,635		10		10	=	10	<del> </del>	10						1			
	•	Cantonment	XX of 1856 Dival. Total	1,050 34,886	<u> </u>	32	=	32	==	52	1	81	6,814					-:-			
BARRARYS	1V16	COOCH BRHAR			$\vdash$	-	┢														
<i>p</i> :		Julpigoree	V (B.C.) of 1876	6,508	1	•	<u>  :</u>	5	1	4	1	4	480	<u></u>				<u></u>	<u></u>		
DACC	₄ Dı	VISION.		1																	
Dama		Manickgun g o	1	11,548	<u> </u>	22	<u></u>	22		23	<u>.</u>	22	922					<u> -:-</u>		 	=
Burrasdpore	28	Syedpore Perozepore	V (B.C.) of 1876	18,591	1	41 12		13	1	12	1	18	1,685					<u> </u>			
Sachergunge	25 J6	Perozepore Bowful Backergunge	V (B (' ) of 1876	6,137 9,380	<u>::</u>	15	=	15	ï.	14	=	8 15	154 168					:::	=		
symensingh	87	Innout	Tetal V (BC) of 1978	29,108	1	30 5		31 G	3	39	::	31  -   6	308	<u> </u>							
			Divnl Total	62,8:32	3	98		101	6	95	ļ	100	8,4198		<u></u>			-			
Pair	28 29 30	khagoul Munair Dinapore Nisa	) i	5,267 5,326	:::	5	:::	5		5	::	5	1,474 800	:::::						:::	==
Pains	31 12 33 34 35	Munair Dinapore Nisa inut Malomedporo Bykutporo Futwa Mokamch Dinapore Can	▼ (BC) of 1876 〈	27,914 6,089 6,088 11,295 10,715	:::::::::::::::::::::::::::::::::::::::	32 5 5 5		22 5 5 5	===	22 5 5 5		5 5 5	4,405 1,424 459 1,681 3,636					=======================================	:::::::::::::::::::::::::::::::::::::::	111111111111111111111111111111111111111	
	86 86	Tunment Tunment Nowadah	J) (	14,170 8,866	:::	15 5	:::	15 b	:::	15		15 5	764 2,046	-::::	:::::		:::::	:::	=	_::_	.::
	1		Total	90,780	三	72	=	72	=	72	=	72	10,720							<del></del>	-
- -	57 88 99 44 44 44 44 44 44 44 44 44 44 44 44	Tr kari Dacodnuggur de hanabad Newadah Hisuah Eajowly hheri-hotty I uttohporo Aurungabad Obra	- V (B C ) at 1576	8,176 19,054 21,023 4,704 6,119 5,012 7,083 2,406		5 5 5 5 5 5 5 5	111111	5 5 5 5 5 5 5		5 5 5 5 5 5 5 5 5	1111111	5 5 5 5 5 5 5 5 5	8.014 1,639 916 410 51 540 1,660 978					111111111111111111111111111111111111111			111111111111111111111111111111111111111
	45 46 67	Aurumated Obra Nationnegur	Total	3,475 843 2,107 71,007		5 5 5	1111111	5 5 5	:: ::	5 5	:::	5 5 5 55	1,117 367 980 11,082					=	==	-	

Unione in Bengal for the year 1878-79.

•	10	11	12	13			14			15	16	17	18	19	20	21	22	ss	24	Ī
4	on trades.	orm of receipt				R TAXES	IN D	BTAI MA ).	I. (AS Y BE	ation.	ens, markets,			upal services	Provincial or	r, excluding	gi.	(column 15)	income shown in per head of popu-	1
Tat on houses and lands.	Receipts from licenses on trades	Wheel-tax or other form of from carriages and other v (wichding balls).	Tax on animals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be protected.					Total meome from taxation	Rent of houses, gardens,	Fines.	Miscellaneous.	Payments for municipal rendered to individuals.	Grants-in-sid from	Total irrome of year, balance,	Total, including balance	Incidence of taxation (column per head of population.	Incidence of income (column 21) per he lation.	
Ra.	Rs.	Ra	Rs.	Ra.	Rs.	Rs.	Ra.	Rs	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra. A. P.	Ru a. P.	1
					1,415 3,188 2,013 1,328 1,016 298 1,056			111111		1,415 8,168 2,013 1,329 1,915 295 1,056		"3 ": ":	37 53 25 26 10 8 6			1,452 8,211 9,641 1,354 1,925 301 1,062	2,960 5,227 2,631 1,431 3,523 600 1,751	0 8 8 0 7 0 0 2 5 0 2 5 0 2 1 0 2 6 0 11 0	0 8 4 0 7 2 0 2 5 0 2 6 0 2 1 0 2 7 0 11 1	-
			-		11,183					11,183		8	160			,11,346	18,562	0 8 3	084	ľ
					210 532			<u></u>		532			15			210 536	723 886	0 1 2	0 1 2	1
					1,329 1,144 3,687		==	=	==	1,329 1,144 3,657		::	101			1,335 1,182 3,788	886 3,137 1,182 6,828	0 * 4 9 0 5 8 0 5 0 0 8 6	0 4 10 6 5 9 6 5 2 6 3 7	
					6,683 1,203		-:-	-	ļ <u></u>	6,683 1,203		<del> </del> -	158			6,911	12,033 5,754	0 4 1	0 4 8	1
					19,279		<u> </u>	-		19,270		 8	320			19,609	87,072	0 3 8	0 1 8	l
																				l
					2,158 1,200					2,158 1,200						2,154 1,200	2,158 1,200	0 3 10	0 8 10 0 8 8	l
					3,358				<del> </del>	3,358						8,859	8.368	0 3 10	0 8 10	
:::::					2,R92 819		:::	:::	:::	2.852 519		:::	12 2			2,895 821	4.376 1.779	0 5 7	0 5 7	1
				,	8,701	,.		ě.		3,701		··	14			8,715	6,155	0 5 0	0 5 9	1
::::::		<b></b> .:			1,997 678		:::	-:	:::	1,997 674		:::		:::		1,007 678	3,612 ame, [	0 4 1 0 6 11	0 4 1 0 5 H	
					2,675			=	<u> </u>	2,675						2.676	5,597	0 4 5	9 6 5	
	<u></u>		<u> </u>		700					796		<u></u>	737			1,503	2,455	0 11 8	1 6 10	
		<del> </del>	:	<del></del>	10,500			=		10,500	<u> </u>	<del>  ::-</del>	751			11,251	17,565	0 3 9	0 5 1	
			·		1,633					1,683			5			1,635	2,104	0 3 11	0 3 11	
																: 				
					3,364 2,351	··· ··		<u></u> .	<u></u>	3,364 2,360			24			3,388 2,364	4,310 8,449	0 4 7	0 4 8	l
					2,195		<del>-:-</del> -			9 185			4 2			9 187	4 90:1	0 2 6	0 2 8 0 2 8 0 4 4	
		.::.::	-::-::	:::::	2,075 5.627		-::	::.		867 2,570		<u> </u>	2 8 6			5,637	1,024 2,688 6,005	0 2 3 0 4 4 0 3 1	0 4 4	
					3,360		- <del></del>	<del>-</del> -		6,627 <b>6,</b> 364		11	10		<del></del>	3,977	4,070	0 3 4	0 3 5	ĺ
				9	14,709				-:-	14,717	11.1.1	11	88			14,766	17.434	0 8 8	6 8 9	
		:::::			1,971 1,258	::::::		:::		1,971 1,238		144	153			2,270 1,258	3,744 1,561	0 5 11 0 8 P	0 6 10 0 3 9	
				:::::	7,509 1,714 1,325 2,991	====	::			7 800	••••	280	57				12,257 8,142 1,481	1		
					1,325 2,991 2,856		::	=	::	1,714 1,925 2,991 2,858		54 18	97 19			7,854 1,714 1,423 3,043 2,878	1,481 4,726 6,514	0 4 8 0 4 6 0 3 5 0 4 2 0 4 3	0 4 6 0 4 6 0 3 8 0 4 3 0 4 8	ĺ
		165		25	4,058					4,243 1.164	2,008	477	4,140		4,105	14,973 1,164	15,741 3,730	0 4 D	1 0 10	
		165		25	24,841		==		==	25,031	2,003	974	4,458		4,105	36,576	54,296	0 4 1	0 6 5	1
					1,795					1 705			10			1,803	4,910	0 3 6	0 8 6	
					1,786 1,951 1,280 875 1,033 495 1,323 864		=	=	:::	1,795 1,951 1,296 873 1,053 498 1,223 504 803 398		=	10 306 63 27 217 217 3 20			1,805 2,257 1,343 902	1,512 1,512 1,512 1,521 1,641 2,593 1,694 2,014	0 3 6 0 3 1 0 0 11 0 2 11 0 2 9 0 1 7 0 3 0 0 3 3 0 7 6 0 5 9	0 8 6 0 8 7 9 1 0 0 8 0 0 8 3 0 1 7 0 3 4 0 4 1 0 10 11 0 8 9	
					1,033			=	:::	1,053		:: ::	217			501	1,821	0 2 9	0 8 3	
							=	-	=======================================	1,823 504 803		=	94			1,348 616 897	1,494	0 2 11 0 2 9 0 1 7 0 3 0 0 8 8 0 7 6 0 3 9	0 3 4	
					398 502		=	:::	-::	502		.:. -::	180			548 548	1,483			-
			*****	•••••	10,082					10,982	•••••		933			11,015	22,997	0 8 5	0 2 8	

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Diera	CZ	Senal number of Mun capality	Name of Muni capabily	Act under which constituted.	Population within municipal limita.	Ex-officin.	Nominated.	El cted	T tal	Officials	Non officials	Europeane	Vatives	Balance from previous year	Class I (Arreles of food or druk for men or am	Class II (Anrmals for slaughter )	(Fuel helitine and	Class IV (Building materials)	(Drues gums and	Cluse VI (Tobacco)	Class VII (Cloth )	Chas VIII (Metal)
Pats.	Div	1810	n —(Contel)											Re	Ra	Ra	Re	Rs	Ru	Re	<b>B</b> 4	Re
· •••	.{	48 49 50 51 52 5,	Chowsa Bh jepore t is nares Nasurigungo Jelianabad Chand Lay npore	<b>V</b> (BC) of 1876	1,427 7,064 2,879 5,732 8,862 581 3,005	1 1 1 1 1	*****		4 6 9 6 5	1 1 1 1 1 1 1	9857541	;	******	301 1 281 381 544 307 141								
				Total	24,490	7	87	_	14	_*	36	4	40	1-13						_		
- 7	ore {	55 56	Mchnar Seetnmurhee	V (BC) of 1876{	1,995 6,118	1	4		5	ì	1		:	1 (97								
			•	Total	8,413	2	8	_	10	-	-9	2	8_	1-1						_		
				Divnl Total	194,600	9	172	1	141	11	1"1	_ 6 _	1-	31 016								
BRA			DIVISION.		9,010		12		, !		10		١, ا	3 2" 1								
eAll	{	24	Kissengunge	V (B C ) of 1876, {	65,1 56	<u>:</u>	8		•	- 1	1	_	1,									
		D.	71810N	Divnl. Total	15,164		15	!	15		15		1/	1 163								
,. <del></del>			Pooree .	V (BC) of 1876	55'002				j					71.3								
Quor.	NAG	POR	R DIVISION					-														
. 746	<b>a</b> {	60 61 62 63	Palkoto Lohardugga tarwa Daranda	V (B.C.) of 1876	3,110 4,450 4,896	;;	5 6		5 7	 3	5 5	ï	5 6	147 537 1,040				*****	=			
				Total	12,456	-	16	_	17	2	15	1	16	9,758								
er -59	}{	64 65 66	Roghoon a t h- poro Manhazar Jhaldah	7 (B.C) of 1976	6,3%0 2,526 3,280		4 5 4	:::	3 4	1	8 8 4	::	4 3 4	894 212 890					::	:::	==	Ξ
	1			Total	11,186		11		13	2	9		11	1,614								
				Davni. Total	23,642	1	27		28	4	24	1	27	8,372								
				GRAND TOTAL	4,54,118	14	138		<b>653</b>	26	426	10	442	72,966				•••••		•		
			<u> </u>			!۔۔۔۔!					!			!						'		

#### FORM No. I .- Statement showing the Income of

									~~-	7.17	-		~								
1	2	8	•	6	ĺ				6				7	İ			6				
Ombrica.	Serial number of Municipality.	Name of Municipality.	Act under wluch constituted	Population within municipal limits.	Ex-officio.	Nominated, o and	Blected.	Total.	Officials.	Non-officials.	Europeans.	Natires.	Balance from previous year.	(Articles of food or drink for men or ani-	I. sughter) 9	(Fue) lighting, and o washing.)	ir.	(Drues, curs, and e su	Class VI.	p	Class VIII.
BRASULF "-" Per- unsels.	1		V (B.C.) of 1876 V (B.C.) of 1876 Total	10,459 8,351 18,704	2 1 8	18 6 19	=======================================	15. 7 22	2 1 3	18 0	10 4 16	5 3	Re. 1,396 2,042 3,438	Bh.	Ra.	Rs.	Rs.	Ra.	Rs	Ba. .:.	Ra. 
	l				1	l	1			1	1						l				



}	<del></del>	7-	7	1	·					<del>i aan</del>	Ī.		1	1	·	-	-	<del>,</del>	·	<del></del>
<u> </u>	10	11	18	18		1	14			18	16	17	18	19	20	81	gj	25	24	
Tax on houses and land.	Recepts from hosness and trades.	When tax or offer form of receipt from carrages and other velocies (excluding tolls)	Tax on anmals.	Tolus ad ferres				MAY		Total income from taxation.	Rent of houses, gardens, markets,	Para	Muceilancous.	Perments fr muncual services re levelt nividus	Grats at from Provneral or Local buds	T tal moome of vear, excluding	Total meluding basence	Incidence of taxation (column 15) per head of population	Incolume of mount above in (column fit) per head of popula-	,
Ee .	Re	Ra	Re	Re	Rs	Re	Re	Rs	Rs.	Re.	Re	Re	Ra	Re	R4	Ra	Rs	Вадр	Be & #	
					730 8 9 9 1 76 6( 151 433					530 879 905 1,376 603 138 433			1 -	•		530 879 9 1 177 ( 0 1 04 4 3 3	831 900 973 1 778 I ( 1) 4 5 774	8 5 11 0 2 0 0 4 0 6 5 10 6 2 6 0 3 7 0 2 3	0 5 11 0 2 0 0 5 0 0 8 10 0 2 6 0 4 4 0 2 8	
					488					4,838			20			4 1445	6 597	0 1 .	0 8 9	
			1		1 out					1,201 1,045			91 16			1 213	2162	0 9 7	0 9 7	
				·	,			_ 1		2,346	••	- 6	47			2 2 47	9 "98	0 4 1	0 4 4	
		1		3	4 10				_	43,117	2,008	978	5 161		411"	55,672	86 6YA	036	0 6 6	
	-				" 908 1 %			-		2,988 1,086 4,054		53 53	- 4 9 			1 074 1 005 4 119	6 278 2 0 6 8 26	0 h 5 0 2 9 0 4 i	0 5 4 0 2 10 0 4 4	•
					l															
			-		0811	-	-			9 590		171	BR			9 837	16 pro	0 8 9	0 6 13	
					67a 980 1,580		::::::::::::::::::::::::::::::::::::::	::	::	67 Sein 2 047						675 960 2 047	822 1 497 3 1147 3 4	0 3 5	0 3 8 0 3 5 0 6 8	
			_ 197		3,515	!	<u>-</u> :		··	166						243	8 510	9 <b>6</b> N	0 4 8	
			17		14					1 097		7 10				1 056 635 1 310	1,918 151 207	0 3 1 0 3 1 0 6 5	0 B 1 0 4 0 0 6 5	
	[				104	_ '				40		17				2 997	4,611	0 4 8	0 4 8	
			ا ر -		50 3					(68	_	17				(,77)	10 031	0 4 6	0 4 6	
		16.3	~39	31	1 8 604					10 54.	1 00A	1,233	6,683		4,105	1,23,570	1 96 5.6	0 5 10	0 4 4	
	'	'	,	,	. 1		1			_	!	_ '		'	_	<u></u>	,	1	ـــا	

#### Stations in Bengal during the year 1878 79

-						-				<del>.</del> -	. <del>-</del>								·	
	10	31	1	13			14			15	16	17	18	19	20	21	73	23	26	*
Tax on bouses and lands	Rece pts from lacences on trades	Wheel tax or o h r form of new pt from transfers and other whicles   (xel. 2d re, tol. 2	The other mass	To lean i ferzes	luce pressured and the first print of all the print with the print of all the print of the print	R TAYFF	MAN A	N M.	(AS	To al mome from fazat	Re t ot houses, garners, maraets	Pires	V, sw.)arcous	Payments fr mureau, services	Crattement from Preprint or Load burds	Ictel in one of year, circluding	Trtal tra'udang balance	Fredra f teret " (rolumn 1) l prbesa ce p pulation	Inc leave of more shown in column 22 per head of population	Harris Control
Re	Ra	Re	Re	Ъя	Re	Ra	Rs	Re	R.	l.s	Re	Re	Rs	Ba	Re	Re	Rs	le a P	Rs. A 7	
14,205		611	194					L		14 710	36	264	743			15 783	17 179	1 6 8	1 8 1	į.
8 378		771				- 11	817	10	_	4"16	393	70	975	379		5 081	60,3	1 7 5	1 18 5	[
17,563		1,163	124	<b>****</b> ****	.,,	11	615	10		19,665	429	831	1,118	876		_1 766	15,203	169	1 0 5	

FORM No. I -Abstract Statement showing the Income of all classes

1	9	8	4	В							7				8		-	, male			
-				Bite	1	NUM	BRR Co	OF I	ibm Trri	BKR8	O.F		i	Ţ	исомв в	URING T	es tea	R PRO	M Ocz	BOI.	_
	ipality.		•	cipal li	a	ь	٠	d		1	U	4	j.	4	ъ		d.	•	1	,	•
armentor.	. Serial number of Muhicipality.	Name of Muni- cipality.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Electe 1.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I.  (Articles of food or drink for men or animals.)	Class II. (Animals for slaugh- ter.)	Ches III.	Class IV, (Building materials.)	(Drues, gums, and spices)	(Tobacca.)	Class VII. (Cloth.)	Class VIII.
Burdwa	n I	DIVIBIOW.											Rs.	Re.	Ra.	Ra.	Ra.	Rs.	Rs.	Re.	Re.
A 400			V (B.C.) of 1876	189,358 30,087 9,001 81,798 124,761 100,036	4	112 26 0 54 67 26		75 110 30	9 8 28 30 6	112 25 4 47 80 24	5 21 53 14	121 29 7 54 77 16	24,690 1,059 817 0,792 30,090 8,006						11:1:	:::	: : : : <b>:</b>
Paston	WA	DIVISION.	Divnl. Total	406,634	85	294	26	102	118	508	101	501	84,334	<del></del>	· · · · · ·	*****					
A beengaha	==	5	V (B.C.) of 1876	540,613 111.557 17.747 97,128 772,885	113 50 5 14	201 74 17 61 376	15	837 189 22 75 573	80 8 21	277 80 16 54 436	89 41 6 12	218 95 16 63 425	65,010 22,747 7,093 83,170 1,28,069					===	11111	:::::	::::
	NT O	COOCH BRUAR IOS.																			
Shagopore				32,500 7,095 13,042 37,751 10,161 13,935 6,398	2	23 13 10 26 17 18 6	111111	31 14 -16 35 24 20 5	10 4 6 11 7 6 1	21 14 10 23 17 14 4	10 17 6 12 6 3 1	10 10 21 18 17 4	6,508 186 8,139 3,742 3,186 7,993 466 25,361							::	
DAGG	D	VISION.			-	┰	۳	-	-	-	-	Г			1			-			
Mymoningh			V (B.C.) of 1876	91,665 27,613 45,051 67,590 28,820	6 17 4	47 64 5: 63 22 258		55 71 64 80 26	10 11 12 26 8	52 54 18	15 8 9 17 7	40 6% 55 63 19	29,432 2,963 4,093 3,363 1,977					: 		:	: : : : <u>- :</u>
CHITTAG	dna	DIVISION.		2002	<del> </del>		<del></del>	-	-	-	-	-		<del> </del>		<u>-</u>	<del></del>				
Takbolly			V (B.C.) of 1876 { Divni, Total	25,240 4.752 80,012	5 3	89 15 41	::: 	31 1× 40	11 4	20 14 34	7 8 10	25 13 39	\$70 985	- :		<u></u>				- <u>:</u> -	-:-
Andrew			V (B.C.) of 1876	801,556 137,850 139,172 81,250 71,530 70,801 28,505 821,784	7 19 7 8 19 4	115 70 74 37 26 30 16		72 92 44 34 49 20 427		105 68 67 34 23 23 13	10 51 23 6 9 15 8	67 71 36 29 12	47,284 22,834 17,721 19,672 19,111 29,148 5,774 158,886							.: - <del>:</del>	11111
					L	_	L	L	L	_	_	_				l					
saguipore shal Per- sinuals			V (B.C.) of 1870	70,143 74,877 31,911 8,031 18,121 202,311	5 7 3 4 4	27 27 23 23 23		35 34 50 27 26	10 12 5 6 8	25 22 21 21 14	12 11 6 6 6	105 105	17,643 2,337 10,103 2,662 618 82,193					 			:: :::::::::::::::::::::::::::::::::::
Onten	1::	IVISION.	v (B.C.) of 1876 {	71,224 17 616 22,695	13 8	38 14		51 17	20 6	81 11	13 3 	88 1)	4,895 2,707 7,123		::		: : :	::	:		
OMORA NA	g pr	RE DIVISION.	Divnl. Total	111,5%	16	52		GS	26	ᄩ	16	52	14,328					-=-			
allege	1,5		V (B.C.) of 1876	28,807 24,543 4,828 16,882	8 4 1 2	31 21 21 29		39 28 12 31	10 5 3 8	20 23 9 23	8 4 3 5	31 24 26 26	4,476 6,574 662 2,465			 		::: <u>:</u>		::::	: : : 
			Divnl. Total GRAND TOTAL	75,114 2,894,650	15 463	95 1721	-	110	26 358	1009	20 523	170 i	16,077 5,02,981					<u> </u>			-::-

of Municipalities, Unions, and Stations during the year 1878-79.

	10	u	18	13		1	4			15	16	17	18	10	20	21	23	23	24
	eder.	form of receipt d cther vehicles			OTHE	TAXES FOLUM MECES	IN DE NB AR BARY.	TAIL	(AS BH		markets,			services	icial or	excluding		15)	shown in population.
Tax on houses and lands.	Receipts from licenses on trades	Wheel-tax or other form of from carriages and other (excluding tolis).	Tax on animals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be pro- tected.	House scavengering tax.	ical proce	Tax on coal and on brick and lime kilny.		Total income from taration.	Rent of houses, gardens, 1 &c.	Fines.	Miscellaneous.	Payments for municipal rendered to individuals.	Orants-in-aid from Provincial Local Funds.	Total income of year, ex balance.	Total, including balance.	Incidence of taxation (column per head of population.	Incidence of income she column 21 per head of pop
Ra.	Rs.	Bs.	Ra.	Rs.	Rs.	Ra.	Ra.	Rs.	Ra.	Rs.	Re.	Ra.	Rs.	Ra.	Rs.	ks.	Re.	Rs. a. p.	R A.P.
\$5,920 14,266 46,451 1,53,154	727 745 4,991	4,909 800 692 9,589 6,715	1,341 26  368 1,032 4,014	2,887  45 9,331	82,437 8,798 3,169 13,856 20,983 1,293	17,316	====	11111	111111	70,864 9,130 3,109 29,454 87,231 1,89,393	1,012 687 1,634 2,106	1,382 173 86 680 1,888 4,986	10,803 513 207 2,245 6,918 8,383	8,907  80 136		94,469 9,810 8,432 37,044 97,277 2,04,837	1,23,158 10,565 4,249 42,836 1,36,367 2,13,748	0 9 8 0 3 8 0 5 7 0 5 9 0 11 8 1 11 9	0 11 10 0 8 11 0 6 1 0 6 5 0 12 5 1 14 0
8,49,501	6,468	25,601	6,781	11,243	70,916	17,316		<u> </u>	-=-	3,95,247	5,439	8,515	28,596	9,003		1,44,004	5,31,258	0 12 0	0 14 4
2,45,938 30,350 7,280	25,418 352 ,	53,530 1,520	1,537 40	1,002 4,951 8,755 7,526	93,223 18,720 3,676 45,898	88,218	1111	::•	::	5,08,463 56,942 13,680 58,419	1,482	5,573 231 192 247	69,447 3,859 1,022 4,123	272		5,74,492 61,918 14,874 58,351	6,30,533 84,680 21,966 91,521	0 14 10 0 'R 0 0 12 3 0 8 9	1 0 9 0 8 10 0 18 4 0 9 7
2,98,413	25.770	55,050	1,286	17,234	1,60,511	88,915	÷	-		6,81,486	1,891	6,283	60,760	272		7.09.630	8,37,600	0 13 0	0 14 8
7,100 		4,467 548 7:3 1,225 2,400	777 103 30 735	1,609 2,537 949 816	4,004 6,835 13,870 6,226 5,415 1,633	::	=======================================	1 1 1 1 1	1 : : : : :	19,059 7,369 9,008 15,574 7,042 8,550 1,633	20,466	286 719 162 115 26 56	1,128 5,819 1,718 253 279 3,425 6	40,841 425 	2,745 19,250	24,122 97,454 12,198 15,942 7,347 12,099 1,088	30,630 97,630 16,628 10,684 10,483 20,692 2,104	0 9 10 1 0 7 0 12 3 0 6 7 0 11 1 0 9 9 0 3 11	0 11 11 13 13 0 0 15 1 0 6 9 0 11 7 6 13 10 0 8 31
15,123		9,163	1,645	5,901	38,383					70,315	26,536	1,364	10,120	40,771	21,984	1,70,900	1,96,261	093	1 6 7
49,558 		5,48H  NG		14,843 700 1,179	11,287 9,861 16,889 21,668 13,266		:: :::	11.	  	81,261 10,501 (8,067 21,654 13,764	2,150=	635 56 858 12 4	25,334 101 887 2,338 963	#3 #8 #8		1,09,400 11,097 13,512 23,938 14,783	1,38,589 14,260 22,905 27,-21 16,760	0 14 2 0 0 1 0 6 0 0 5 1 0 7 9	1 3 1 0 6 6 0 6 3 0 5 8 6 8 4
49,553		5,574		17.370	72,740	<del></del>		-	<del></del>	1,46,237	2,180	1,095	29,113	635	<u> </u>	1,78,250	2,20,978	U 8 10	6 10 10
12,593	:	347 830	628	6,050	2,047 2,188			:::	<b>.</b>	21,674 2,814	1,086	587 	1,093 348	····		21,439 3,106	25,309 4,151	0 13 8 0 9 5	0 15 B
12,598		717	628	6,050	4,405				==	21,40 2	1,085	857	1,441			25,605	20,165	9 13 0	9 15 8
54,414 39,421 13,197 14,957 18,626 18,871	75 	6,035 2,637 226 1,767	4,743	17,083 300 13,461 10,207	43,806 10,987 21,631 9,127 6,674 9,503 9,500	3.633	2,010	1 1 1 1 1 1		1,32,024 53,452 34,984 37,148 27,142 35,681 9,500 3,30,751	8,247 2,448 4,013 750 860 129	2,717 743 464 470 894 630 204	6,324 8,787 1,328 1,257 100 407 14	636 	4,105	1,49 883 60,470 40,789 40,437 28,403 36,018 1,847 3,65,910	1,07,137 100,363 58,540 59,569 47,610 56,166 15,563	0 7 0 0 0 2 0 1 3 0 7 5 0 6 0 0 7 11 0 3 3	0 7 11 0 7 0 0 5 0 0 7 11 0 6 4 0 8 1 0 5 6
																! !			
29,702 11,830 11,153 8,378	867 	2,814 9,106 8,871 960	834 618 1,357 131	19,198 13,501 	1,678 4,054 1,903 5,100			636	::	45,015 99,025 19,055 7,008 5,950	207 496 601 802	1,100 21,1 413 46	1,590 6,650 1,532 1,226	318	   	43 500 00.57 - 22,73 + 9,928 6,541	65,003 55,212 72,777 12,020 7,462	0 10 5 0 6 3 0 10 2 0 13 11	0 11 1 0 7 8 0 11 4 1 3 9
55,658	867	8,751	2,940	26,859	12,727		=	636		1,07,933	2,160	1,818	11,173	87.	300	1,23,771	1.55,961	0 8 0	099
::::::::::::::::::::::::::::::::::::::	::::::	2,495	1,039	11,289	22,633 7,638 9,680		:::	=	<u> </u>	38,049 7,53k 9,660	810	703 198 171	219 154 Hei			40,623 7,589 9,537	45,318 10,187 10,060	0 % A 0 G 10 0 G 9	0 9 1 0 7 1 0 6 11
		2,488	1,639	11,289	39,751		<del> </del>	<u> </u>	<u> </u>	55,167	810	1,062	469		811	58,340	72,905	0 7 11	0 8 4
			167 573 739		11,823 9,170 2,361 6,885		=	::: :::	::  -::-	11,523 9,337 2,361 7,457	594 606	803 1 <sup>3</sup> 5 113	791 7 00 39			18 511 9,365 2,426 8,516 33,516	17,987 17,926 2,988 10,680 49,591	9 6 6 9 7 9 9 7 9	0 7 5 0 6 1 0 8 0 0 7 9
8,32,147	38,237	1.16,069	20,401	1,37,709		1,09,164		636	=	17,91,778	52,203	27,191	1,04,796	51,967	27,210	21,14,52	26,17,776	0 9 10	0 11 8
	l		١	<u> </u>	<u> </u>			_	1	L	<u> </u>	<u> </u>	<u> </u>	<u>!</u>	<u> </u>	!	<u> </u>	<u> </u>	1

Ditto Ditto	of Unions under Chap	he second ter III of	ditto Act V (B.	ditto C.) of 1876	•••		6
Ditto	of Stations under Char	pter IV of	ditto		***		
				Total	•••	•	19
Populati	on within municipal l	imits	***	•••	•••	2,894	,04
Number	of Towns of which the	Municips	l Committ	808 <b>879</b>			
(a)	Appointed by election						No
(6)				y by nomin	ation		
(c)	Ditto by nom	ination on		•••			1
				Total	•••		1
Aggrega	te number of Member	s of Munic	ipal Comm	ittees		-	
(a)	Ex-officio Members						4(
ίδί	Elected Members						-
(0)	Nominated Members	١	•••			3	1.7
				Total		-	2,2
Of the a	1			200	•••	•	·,~
							_
(d)	Officials	•••	•••				. 5
(6)	Non-officials	•••	•••	·	•••		1,6
(J)	Europeans						5
(g)	Natives		•••		•••	1	1,7
	2.442.63	•••	•••	•••	•••	_	
System	of municipal taxation :	in force—					_
(a)	Octroi	···	•••	•••	In force		To
(6)	Tax on houses and h	ands	•••	•••	"	26	
(o)	Licenses on trades	•••	•••	•••	**	9	
(d) (e)	Tax on vehicles Tax on animals	•••	•••	•	**	60 33	
E)	Tolks	•••	•••	•••	,,	38	
(g)	Fees on public proces	enione	•••		"	ĩ	
(Å)	Tax on persons occur		inga annor		"	-	
(-7	their circumstances				,,	165	
					Ra		. r
Amount	of income under each l	hoad separ	ately, being	the totals			
	the province, of colum				26,17,7	75 0	
	incidence of taxation	on per he	ad of por	oulation in			_
	nicipalities					0 9	- 10

# FORM No. 11. STATEMENTS OF EXPENDITURE.

#### FORM No. II .- Statement showing the Rependiture of First

1		2	8		4	5	6	7	8	9	10	11	18	18
•	i				year.									Expen
District		Serial No.	Ngane of Municipality.		Balance from previous	Income during year.	Interest on debt.	Head office establishment.	Collection of octrol.	Collection of other taxes and sources of income (if any special establishment apart from that of the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	" Lighting.
##	Br	RDWAR	Division.		Re.	Re.	Re.	Re.	Re.	Ra.	Rs.	Ra.	Rs.	Re.
·	1	1 .	Burdwan		7,144	62,978	1,812	4,235		1,380	14,603	9,708		1,416
negore .			Midnapore		8,244	18,270	*****	1,486		132	8,200	5,861	185	690
-country	-{	3 4 6	Hooghly and Chinsurah Serampore Onterpara	::	22,505 8,829 1,011	83,547 30,827 5,093	******	4,306 1,413 610		 1,677 144	7,707 8,682 891	10,597 8,312 892	8	2,186 2,082 505
	i		Total		26,845	69,466		6,829		1,821	18,870	19,701		4,003
Source		6	Howrah		4,888	2,08,626		18,257		4,814	43,185	34,204		30,931
			Divisional Total		41,596	8,54,344	1,812	80,807		8,147	74,858	69,469	140	87,660
	Pan	BIDENC	T DIVISION.	- 1										
4-Pergunnaha	1	7	Suburban		41,110	4.59,876		43,171		9,001	1,02,705	72,479	1,721	85,636
,-uddes	.{	9	Kishnaghur Santipore		10,985 2,396 2,994	21,086 15,481 5,578		780 1,704	*****	1,271	1,513 1,957 822	5,407 7,254	36 120	******
	-4	10	Ranaghat				1-11-1	760		200		1,693		- 8
	*		Total		16,235	42,145		8,244		1,471	4,292	14,844	216	- 8
eroes:	(	11	Joseph		4,170	12,190		1,454			788	2,958		434
			Divisional Total	•••	61,516	5,14,220		47,809		11,462	1,67,785	89,781	1,987	86,078
Rajera	HYB.	AND Co	OCH BRHAR DIVISION.											- 1
-i-hahye			Rampore Beauleah	•••	2,997	17.737		1,322		1,675	2,216	3,250		
genico):se	1	13	Darjeeling		186	97,454	448	1.061		398	8,200	8,764		
			Divisional Total	•••	3,188	1,15,191	414	2,383	· ··	2,073	10,525	7,034		******
	1	DACCA :	Division.											- 1
Zacca		14	Dacca		28,330	98,112	758	8,576		748	80,295	15,517		1,183
Coperab	1	15	Commiliah	***	1,764	10,702		1,762			1,008	2,011	80	
			Divisional Total	•••	25,094	1,08,814	758	10,836		748	82,293	17,528	80	1,189
Distingong	CHI		O Division.   Chittagong Town		636	2º,177		1,779	•		4,038	4,095		
	1	PATNA	Division.											
Palma	}	17	Patna	•	21,611	92,900		7,161		770	14,181	28,003		5,180
Byn		18	Оув	•••	18,751	48,555		2,117			5,585	18,401	240	1,985
#kahabad		19	Arrah		6,677	15,810	199	1,302			2,4-35	8,778	96	
Mosufferpore		20	Mozufferpore		14,616	\$1,083		3,480		459	4,879	6,972		880
Durphunga		21	Durbhungs		12,389	21,643		997		719	2,145	7,822		
ierun		22	Chupra		8,336	22,271	<u> </u>	905	<u> </u>	848	2,806	7,261	300	
			Divisional Total		81,393	2,32,202	199	15,002	<u> </u>	2,791	39,081	677,207	696	7,945
	BHA		RE DIVISION.		İ	1					l			
Monshyr	•	28	Monghyr	•••	15,647	33,107		2,417			6,487	7,716		487
Bhagulpore	}	21	Bhagulpore		52	33,947		2,514		708	5,961	8,630		
Pumesh		25	Purnesh	•	8,940	18,115		1,078		852	1,531	6,501		
			Divisional Total		21,639	85,109		6,609		1,560	19,689	22,847		437
•	- 1		GRAND TOTAL	•••	2,35,046	14,82,177	2,712	1,15,247		20,781	3,34,219	8,78,951	2,743	88,852
			<u> </u>			<u> </u>	<u> </u>			<u> </u>				

#### Olase Municipalities in Bengal during the year 1878-79.

14	16	16	17	16	19	20	21	28	23	24	25	26	1.
DITURB.			<del></del>										-
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Baidings.	Other public works, including gardens and similar improve- ments.	Bantary and charitable establishments (hospitals, almaniouses, vaccination, &c.)	Education, science, and arr.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	Roma acco.
Ra.	Ba.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Rs.	Rs.	Rs.	Ra.	
15,970	1,162	1,038				448		7,050		3,688	63,005	8,118	}
4,947		1,505	<u> </u>	569		120	200	280			18,314	3,209	
9,998 5,130 1,079	444 546 6	186	:::::		72 243 8	166 1,440 136	210 826 300	4,248 2,096 700	:::::	<u></u>	39,535 29, 108 5,856	16,517 4,748 747	
16,177	998	196	•••••		818	1,742	1,326	7,135			74,299	29,012	
87,413	10,096	2,635		1,924	770	3,506	1,284	16,834			2,05,743	2,240	
78,807	12,244	5,264	0	2,493	1,088	5,816	2,810	31,349		3,688	3,60,361	85,579	
76,755	13,198	2,981				5,844	3,205	44,854			4,72,084	28,952	٠,
9,449		96		781 120	1,2A2 300	1,100 600	900	884 960			22,527	9,494 2,005	1
1,507	806	154	:::::	35	86	800	253	1,241		::.::	15,872 \$,478	1,004	į
12,975	306	249		886	1,643	2,000	1,158	8,085			45,877	12,508	}
4,063	87	148	10			1,620	396	340			12,293	4,076	i
95,793	18,588	8,373	10	880	1,648	8,904	4,704	48,279			5,80,244	45,531	
													1
7.078	161	217				100	174	331		755	17,274	3,460	
7,377		605	46,311	12,754	672	1,726	600	8,508		8,000	90.458	7,187	ĺ
14,450	161	822	46,311	12,754	572	1,826	774	8,839		8,756	1,07,727	10,647	
9,314	149		18,400		7,879	3,960	•	5,089		1,240	1,00,948	20,594	
2,967	801		120			812	. 80	819			97510	3,566	
18,281	510		16,610		7,579	4,272	80	5,498		1,246	1,19,768	23,150	
8,419		817		1,092		422	98	801			29,452	361	
28,224	6,745	2,095		973		2,375	1,225	8,455			98,237	16,277	
8,781	185	305		800		724	360	1,607			31,340	36,006	
8,506	510				408	120	******	2,073		610	19,087	2,400	
10,985	2,112			815	63	390	325	482			81,502	11,397	
6,240	1,157	724	108	58		8.6	800	474			20,000	13,423	
5,607	2,243	1,246		908	141	1,012	168	90			23,728	6,879	
813,68	12,952	4,370	108	3,047	612	4,576	2,374	8,181		610	2,24,263	89,382	
9,896		••••		888	1,265	1,470	478	1,874			32,000	16,754	
18,722		•				535	526	1,086			32,673	1,327	
3,616		207		82		145	50	716			15,398	H,057	
26,731		207		950	1,265	2,150	1,049	8,626			80,070	20,738	
2,80,092	39,452	14,858	63,048	21,223	12,764	24,026	11,801	1,01,883		9,24,	14,35,835	2,31,384	
								,		1	2,00,000	,,	

#### FORM No. II.-Statement showing the Expenditure of Second

			THE PARTY	8	-2	4	1 1	6	7		1 .	10	11	39	18
-			<b></b>				<del> </del>		J	1	1			<u> </u>	Expri
District		Sernal No	Name of	Municipality		Balance from previous year	Income during year,	Interest on debt.	Head office establishment,	Collection of octroi.	Collection of other taxes and sources of income (if are special each blinkness special from idea to the bead office is maintained).	Conservancy and cleansing.	Police	Registration of births and deaths.	Lighting.
	В	URDWAR	Division.			Re.	Rs.	Ra,	Rs.	Rs.	Rs.	Re.	Ra.	Ra.	Ra.
Indian	{	1 2 1	Outwa Oulna Dainhat Rancegunge			677 6,695 746 2,212	5,778 8,529 3,839 6,003		559 816 517 930			920 792 891 944	2,268 2,925 1,749 1,590	78	
	5	5	Bankoors	Total		10,330	24,140 6,386		2,828 504			8,047 1,027	8,536 2,903	79	
#100Mner:	١	6	Bishenpore	Total		819 546	8,270 9,636		914			1,704	1,837		
Beerbhoom		7	Boory			817	3,432		536		259	966 126	1,647		
<b>W</b> ыклироге	{	9 10 11 11	Tumlook Ghatal Chunderkons Ramjeebunpo Kheerpoy	in	:::::::::::::::::::::::::::::::::::::::	547 2,627 1,143 1,273 958	3,845 4,392 3,202 2,109 1,817		96 417 289 190 83		****** ****** ******		1,579 1,680 1,223 876	62 16 15 15 15	81
		13	Bansberiah	Total		6,64R 896	14,765 2,691		1,075		252	423 216	6,648 1,449	122	81 
Mooghly	{	14 15 16	Byddabotty Bhuddeseur Kotrung		::	5,275 705 87	11,000 4,437 2,842		707 464 270		240 240 194	1,904 701 517	3,429 2,5%) 1,258	60 34 26	998
				Total	•••	7,053	20,970		1,484		720	5,338 9,480	8,720 29,785	124	996
•				ional Total		25,214	72,962	<u></u>	6,837		972	9,400	20,786	318	1,027
€∳ Pergumahs		17 18 19 20 21 23 24 25 26 27	South Subrasses, South Subrasses, South Subrasses, South Subrasses, South Subrasses, South Subrasses, South Subrasses, South Subrasses, South Subrasses, S	  knore		1,157 3,240 1,347 2,391 774 1,691 3840 1,273 404 1,794 1,794 1,374 1,277 985 1,277 985 1,277 985 1,228 849 349 349 349 349 349 349 349 349 349 3	14,861 17,880 4,668 4,665 2,638 4,643 1,580 10,433 8,604 8,438 1,605 2,478 4,081 2,478 3,165 1,865 2,372 1,723 1,725		892 1.080 224 20 30 116 00 116 90 90 147 100 100 185 175 36 116 110 20 20		1,320 100 3515 316 444 444 1,040 2,05 712 375 194 340 551 340 157 157 157	933 381 139 77 28 28 286 539 549 469 184 599 400	7,451 10,364 1,018 892 897 2,240 4,129 2,240 4,424 1,773 1,864 2,272 1,865 890 947 875	72 73	
		17	Nuddea	Total	-	28,030	1,11,258		4,299		8,481	4,796	1,693	144	
w ales	{	99 91 40 41 42	Kooshtes Kooshtes Meherpore Birnuggur Mobeshpore Coomarcolly	Total		904 57 533 775 861	3,762 2,127 2,670 1,468 2,906		505 845 408 220 516			#6 997 123 	1,876 814 1,041 864 1,475		
₩gorshedabad	{	43 44 45 46	Berhampore Laibagh Jungypore Kandi		:::	4,938 20,791 6,268 225	16,891 20,600 6,792 4,563		128 105 52 84		1,565 3,440 634 482	5,654 6,631 580 861	4,240 11,932 2,589 2,718	35	2,799 276
			Divis	Total ional Total		32,218 60,240	80,848 1,84,159		7.442		0,184 16,615	17,838	82,796	179	2,675
Bajeras	IYB A	no) an	CH BERAR D	VISION.											
Dinagapore	1	17	Dinagepore			3,330	12,208		945 1,373	.,,,,,		4,040	2,862		
Pubna Pubna	ş	#8	Nattore Pubna			3,511	6,345 8,344		780			318 288	2,138 8,101		
- 11777	4	50	Sorajgunge	Total		2,298 8,742	7,69H 15,042		1,580			616	8,280		
loug/\$	{	51 5	Bogra Sharepore		::	2,992 144	4,5MI) 2,767	:::::	539 359			341 145	1,916 1,105		
Bungpore		63	Rungpore	Total		8,186 7,998	7,847 12,009		898 1,457			496 2,734	3,061 2,136		
				ional Total		21,718	54,071		6,253			8.205	14,789		
Dania	,		Naraingunge				,		,			.	8,487	1	
Furresdpore	1	55 56	gunge Furreedpore Madsreepore		:::	5,180 1,178 765	7,900 5,886 8,997		1,948 1,327 528			19. 825 141	1,554 1,211	<u>:-</u> -	
				Total		1,878	6,938		1,855			960	9,765		

REMARKS.

# Municipalities in Bengal during the year 1878-79

.14	18	16	17	16	19	20	21	93	23	25		-	
	I		1								25	26	
PUBB.	·	·	ļ				<del>-</del>				,		
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Saritary and chari- table establishments thuspitals, alens- houses, receination, &c)	Education, science, and art.	Miscellaneous.	Contributions to local	Reparment of debt.	Total.	Balance at the close of the year.	
Ra.	Ra.	Ru	Ra.	Ra.	Re.	Rs.	Re.	Rs.	Ra.	Ra.	Rv.	Ra	İ
999 2,605 621 2,277	  827	2,818 8(4) 824		580		701  56 149	120 60 55 120	180 414 58 270			6,303 10,562 8,768 6,992	153 4,722 829 1,723	
6,512	827	3,446		500	46	bot	355	922			27,550	6,020	
798		158	:::::			842 490		173 60			6.435 2,974	158 615	
7V8		158		81		1,832		233			9,400	773	
801			::-	182	275	106		250	300		4,092	157	
194 804 309 53		34/ 				• 196 710 492 	132 138  345	74 28 16 138 16			3,152 3,948 2,492 2,251 1,520	740 2,931 1,543 1,131 1,258	
#61		317		182	275	1,875	ers	272			18,713	7.600	}
3,300 3,300 340		• :::::			 	879 29	215 120	456 838 169 80		400	2,731 10,233 4,569 2,869	856 6,012 608 60	
2,207					119	408	335	1,551	500	400	20,403	7,621	
11,460	827	3,058		773	<b>44</b> 0	4,521	1,845	8,228	500	400	75,175	23,071	
8,805 8,691 1,770 1,097 1,097 200 388 876 1,528 313 780 621 794 200 409 20,360 848 911 1,963	95	1,304 50 72 80 84 1,578 100 100 0%		1,000 386 385 385 385 385 385 385 385 385 385 385	16 29 20 560 T13	25 1,488 2 1,488 2 1,488 2 1,488 2 1,488 2 1,488 2 1,48 2	51 b 500  153  26  80  50  50  60  187  187  295  60  60  60  60  60  60  60  60  60  6	421 316 300 163 307 301 307 305 427 427 100 110 417 75 61 75 61 417 75 61 417 75 61 61 61 61 61 61 61 61 61 61 61 61 61			5,552 1,785 1,138 7,517 5,789 7,156 4,237 2,553 4,238 4,444 8,232 1,010 1,005 1,341 1,396	862 863 8,122 9,423 2,784 5,255 1,631 1,645 1,652 1,652 1,653 1,651 1,65	
4,540		115		160	12	103	787	1,000				3,337	
4,012 6,309 2,617 742	110	568 271		2,400		351 HSD 1,005 269 2,498	154 1,186 916	148 81 168 88			16 859 84,091 9,226 4,669	4,969 16,369 2,932 121 24,931	
87,814	235	5,200	<u> </u>	4,055	62	7.007	4,796	5,650			1,90,369	5 1.030	
1,984	69							4,403	,,,,,,		13,783	1,873	
3,513						90	GU	69				2,468	
8,711 1,76±		152 740	84		-::::	746 749		462 247			8,401 7,836	1,397 2,060	
5,463		548	34			1,40%		860			4,356	3,447	
1,293 376			::::::			390	220	3			4,556 2,596 6,952	3,216 3,53 3,531	
1,668 2,576	84	5,255		1,026	780	840 99	220	5 395			10,267	8,925	
14,954	153	6,147	84	1,028	789	2,243	840	8,724			60.637	15,146	
2,080			527			864	360	640		.,	7.405 6,396 2,079	8,475 623 813	
1,458 840		*****		*,		110	88 84	66			-		
<b>\$,328</b>			527			470	178	262		,	8,805	1,446	١

## FORM No. II. - Statement showing the Rependiture of Second Class

1		1	* :		T .	7 6		7	<b>6</b>	•	10	u	19	28
A				<del></del>	į	Ι.	1	·		<u> </u>				Buss
Distraco	t.	Serial No.	Name of Municip	ality.	Balance from previous ye	Income during the year.	Interest on debt.	Hosd office establishment.	Collection of octrof.	Collection of other baxes and sources of income (if any apecial celabilishment spare from spare from shaft of the bead office is maintained).	Conservancy and cleansing.	Pelice	Begintration of births and deaths.	Zightha.
Balkergunge	DACC {	A DIVIS 57 58 59	ion,(Contd.) Burrisel Nulshitty Jhallocatty			Ra. 10,042 1,763 1,840	Rs.	Re. 1,185 258 268		Ra.	Ra. 590 79 72	496 406	Re.	Ba.
<b>Typenelogh</b>	{	60 61 63 63 64 65	Nusseerabad Basitsore Kishoregunge Jamalpore Mooktagasha		8,788 60 273 170 880 1,608	6,548 848 2,686		1,671 462 68 423 459 487			784 2,691 90 369	1 409	28	
Spend	]	· 66	To  Brahmunbariah  Divisional To  G Division.	<b>ial</b>	2,670 113 13,666	20,561 4,081 54,670		2,132 857 7,563			8,791 152 5,769	5,031 2,001 15,840	22	
	=		Cox's Bazar Nonkholly Divisional Te	iai	234 948 1,222	2,968 8,186 5,496		809 542 851			257 435 689	1,945		
Poiss.	{	69 70 71	Jugdishnore		2,496 6,464 8,960	5,884 14,543 20,377		740 1,659 2,399 223 720 767			582 9,284 9,816 86 904 937	2,160 6,557 6,717 501		50 56
	{	71 72 78 74 75	Doomreon Hassgram BhuBeush To		1,854 801 1,766 6,171 237 10,831	1,858 4,805 4,817 7,809 1,716 90,095		1,040 205 8,044		84 84	1,305 196 8,378	1,894 1,367 3,696 846 8,304		
Metallurpore Durbhunga	{ {	76 77 78 79	Rosperah	<b>.</b> .	2,030 925 2,085 1,652 8,173	3,591 3,556 7,057 2,980 3,868		409 432 801 473 326		96 436	297 242 469 196 791	2,546 1,816 4,864 1,530 1,421		
-	{	80 81	Sowan Tol	<del></del>	6,725 9,788 9,024 11,812	6,858 9,916 3,881 13,747		700 804 710 1,514		695 498 492	1,048 400 1,802	2,951 2,556 1,665 4,321	169	
<u>igarun</u>	{	62 63	Motiliares Bettiali To Divisional To		1,894 3,880 5,714 45,487	2,464 7,443 9,847 77,976		816 749 1,975		84 3,180	399 598 997 10,009	771 1,960 2,731 31,288	25.2 25.9 42.1	
	nahe	84 83	Deoghur		2,285	1,928		40% 60		362	198 1,105	606 770		
	{		English Bazar Tot Divisional Tot		. 518 106 618 8,853	8,169 4,675 6,844 19,719		83 84 187 560		845 28n 825 887	192 474 685 1,966	2,736 2,736		
	-{	88 89 90 91	rvinior. Cuttack Cuttack Cantonment Jajpore Kenduspara Tet		1,746 1,831 840 958	30,885 2,505 3,027 3,506	 	718 501 577 1,796		1,806 363	4,004 1,496 349 361	5,774 690 749 772		
	(	Nagro	Hainsore Divisional Tob an Drysnon.		2,807 7,309	7,600 48,503		120 7,916		977 8,296	896 6,434	2,015 9,090		
	{	96	Tot	u	2,048 1,696 733 4,476 6,816	8,885 5,468 2,698 18,511 5,080	110	619 475 886 1.488		108	1,470 774 615 5,859	1,869 1,862 1,819 4,681	187	
	-	97			562 851 12,795	2,426 5,218 26,485	90	191 60 2,616		. 8 454 88	77 1,689 8,685	540 1,199 8,303	287	16
			Grand Tota	ا	1,91,461	5,97,818	900	45,907		21,495	44,475	1,94,656	1,177	2,756

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## Minisipalities in Bengal during the year 1878-79—continued.

34	18	16	17	18	10	30	81	250	is	94	25	26	•
TURN.	1	<u></u>			L	•	·		·				
1.	T -	T	1	1	1 4 4 4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1	Γ	1 7.4	T _	1	elos	
Josstruction and me tensare of reads.	stering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charable establishments (hos- pitals, alms-houses, vaccination, &c.)	Education, science, and art.	Niscellaneous.	Contributions to local or provincial funds.	Repayment of debt	Total.	Balance at the ch of the year.	Ramare
			1	1		Ra.	1		T	T T	1		
Rs. 8.254	Re.	Ra.	Rs.	Ra. 2.159	Re. 318	123	Ra. 30	Ra. 776	Re.	Rs.	Ra. 11,042	Re.	
8,254 837 408		84 9 92			:::::		80 52 50	3.46 58		:::::	1,57g 1,86g	1,069 1,489 896	•
4,197	*****	95		2,159	819	123	189	682			18,976	2,024	
987	===		165	75 11	370	110	52 53 60 45	8 14 66			640 8,537	495 491 819 878	
9,367 3,090 376		 87	*****				45 450	1		*****	6,137 640 2,537 3,604 4,271 3,254	378 396 549	
7,000		167	168	86	1,803	257	662	87			20,748	2,508	
819		75			275	* 180		* 65			6,984	580	•
16,124		817	692	2,245	1,956	1,844	1,326	2,046			55,758	12,583	
'881 70		4	:::::		298 202	101 840	66 38	44 257			2,070 3,067	426 1,097	
400		4			485	844	98	801			6.127	1,528	
1,600 3,240	82		::::::	100	1,607	60 1,054	186 1,400	360 48			5,714 17,949	2,616 3,048	
4,840	32			100	1,607	1,114	1,580	468			23,463	5,664	
162		153 69		35 200 859	::::: ,	121 215 40 451	180	8 104 93 86	304	435	1,027 4,226 4,665 12,895 1,698	2,167 979 1,478 1,065	
1,884 16	100	1,881	1,030	859	134	451 98	476 48	86 18			12,895 1,698	1,085 255	
2,606	160	2,00%	1,034	994	139	, 925	654	250	804	A28	24,451	6,975	
800 200				26		190 190	60	66 168			4,116 2,918	1,418 1,568	
800				36		240	60	169			7,020	2,983	
2,403	*****	******	14	170		149 48		74 171	*****		2,86R 5,764	2,034 8,272	
2,403			14	170		197	60	245			8,272	5,846	
878 824	418	<sub>56</sub>	:::::		258	976 610	542 340	21 21		::::::	7,K58 4,0K6	11,846 1,760	
899	4)3	56			258	1,586	782	52			11,944	13,615	
176 5,879	323	48 1,732	::::::	129		100 230	60				2,658 11,210	1,633 68	
8,807	323	1,778		129		330	60	52			13,865	1,696	
17,495	HOS	3,929	1,048	1,429	2,004	4,392	8,198	1,185	304	52K	89,224	35,239	
1,400						260		42			2,846	1,368	
596	43	48	85			90	36	284			3,361	646	
965 1,022	*****	100 69	:::::			350 <b>9</b> 22	81 165	16 68		:::::	1,989 4,308	603 412	
1,287		100				578	186	79			6,357	1,105	
3,213	43	215	36			862	216	405			12,538	8.119	
6,282	170	476		1,000	88 192	636		1,414	3,408	1,158 47	28,963	5,668	
637 1,248	 	476 118 29 83		1,500 	192	832 860	48 110	1,414 107 165 184		47	26,963 3,000 3,307 3,456	5,668 1,356 560 1,208	
8,167	201	712		1,040	253	1,818	158	1,610	8,403	1,205	34,826	8,692	
3,820				80		40		1,665			8,711	1,476	
11,487	201	712		1,090	288	1,868	148	8,415	8,402	1,205	45,587	10,165	
1,230				200 125	816	800		27.5			6,320	4,110	
1,230 1,860 87				125	:::::	300 188 340	180	189		116	6,320 5,467 2,597	4,110 1,709 764	
2,507				885	316	720	180	423		445	14, 504	3,565	
3,695 647		*****		1,211	, DS	100	100	194			8,989 1,901	1,167	
585	*****	10		648	76	186		174		500	4,074	1,696	
6,494		10		2,181	464	1,048	280	951		945	80,168	9,873	
1,19,860	1,827	\$0,467	1,800	19,789	6,408	24,097	11,755	29,911	4,008	8,078	A,64,548	1,64,261	

The Part   The Part						-		-	***********					
### PRINTERS DIVISION   Printers	1	, ,,,,,,,	3	8	• *	8	6	7	8	9	10	111	19	18
Description   Principle   Pr					je je				٠	,				Bres
Description Description	Breznicz.		Serial No.	Name of Municipality.	previous	Income during year.	8	99gg.	8	Collection of other taxes and sources of income (it any special establishment apart from that of the head office is maintained).	-	Police.	1 8	Lighting.
1			BURDWA	n Division.	Ra.	Rs.	Ra.	Rs.	Ra.	t		Re.	Re.	Re.
1	`mm	{	1 2 3 4 5	Pattroahair S-mameokhi Jehanabad Saly Koergunga Koergunga Khumbasar Kotulporo	689	1,002		192 81		294 291 109 481 235	60 5	868		
### 1					-									
B	<u>-</u> ly		9 10 11 12	Nugrah Pendosh Gooptipara Ballagurh	3,010	3,758	===	205 169 400				827 685 685 2,443		
PRINTIPRECT DIVISION.	b		18	Khanakool		1,211		291						
### Total   1-6   1-6   1-7				Divisional Total .	17,464	19,606		2,347		1,410	249	10,547		
Total 1,600 2,000		Pa				2,188				180	3,568	1,678		
Total	gunnaha	{	15										<u> </u>	
Total   Discrete   Total   Discrete   Disc		{	16 17	Chogdah Jagooly	1,482 958	2,895 821	-11.73	439 163				1,573 192		
Total 2,022 2,078 466 119 1,74C		,		Total										
### Park Divisional Total   C.52   1,565		{	18 19						·····				<u> </u>	
### PATE DIVISION   1,051   1,052   1,053   1,761   1,052   1,055   1,056   1,	4_4abad		20		-					·				
Daca Division.					6,314	11,231		1,030		314	7,071	6.409		
Daca Division.				•										
### Parka Divisional Total    Parka Divisional Total   1,475   2,270   318   276   1,512   277   318	Rajena 				460	1,088		249			639	1,024		
## PATKA Divisional Total   1.675   2.275   316   277   3.1.525   3.1.575						0.00		gov				4 750		
### ### ### ### #### #################	_	- 1												
Total 794		1	24	Per-zepore Bowful	106 154	2,187 870	******	158	··· .			1,37% 43£		*****
PATKA DIVISIONAL Total		٩	26											
Patha Division:	ejh		27											
State				Divisional Total	3,068	14,768		1,761			252	8,545		
35	<b></b>			Kingoul	1,471 808 4,405 1,428 469 1,041	7,852 1,714	******		*****		108 1,091 13 170 406	1,212 898 3,823 1,876 793 2,225		
Total   16,720   30,876     5,127     5,607   10,307		ł	34 85 86	Purapore Cantonment Nowadah	788 2,566	1 5,073 1,105	*****		******		2,448 196			*****
1   1   1   1   1   1   1   1   1   1				• Total		,					141			
7 Mahidinuggur 11,088 11,015 5 88 46 302		=	37 38 39 40 41 42 43 44 45	Texari Dacodruggar Jehntshad Nowadab Hisusah Bajowiy Shorghotty Puttehpore Aurangabad Obra	1,639 916 410 61 1,630 978 1,117	516 897 578		5	  	138 60 48 72 204 130 185 88	114 132 72 144 73 74 73 73 99	1,196 1,289 165 474 746 340 946 841 855	60 60 	11.000 11.000 11.000 11.000 11.000 11.000
		ţ	47	Nanninuggar Total		503				88				

#### of Unions in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	29	23	T	-		
	1	1			<u></u>					24	25	26	
DITURB.				,						·			
and of					gardens improve-	Sani'ary and charita- h.e establishments (heypitals, alms- buses, vaccination, &c.)	seience,		to local	debt.		close	Remares,
<b>_8</b>	혛	#	ظِ ا	1	3 2	olishr blishr sccfra	1.5	ž	and the			ig.	CHARLES,
tenan	1 m	8	dus	1	public ding similar in s.	P. grieda	it it.	scellaneous.	tributions provincial	ment		year.	
Construction maintenance roads.	Watering roads.	Drainage works.	Water-supply.	Bulldings.	Other public inciuding stat similar in ments.	P. P. P. C.	Eduration, ned art.	Misce	Contri	Repayment of	Total.	Balance of the y	
	i	1	1	i	1	l	}	1	1	1			
Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs. 32	Rs.	Ra.	Rs.	Re.	
560		10				:::::		52			2,147 1,937	1,828 3,080 694 701 313	
100											1,171 2,147 1,937 1,070 2×7 1,967	313 1,616 568	
600		10		<del>-:::::</del> -				 Rs	******		9,702	8,960	
				· · · · · · · · · · · · · · · · · · ·		200	-:::-	\- <u></u>			430	293	
				· · · · · ·				29			\$15 1.566	371	_
86 627 50 252							<u> </u>	29 49 120 245			\$15 1,566 1974 3,369	371 1,470 207 3,480	•
1,015								443			6,3:4	5,037	
2,500 4,175		10	<u></u>			200		529			3,235	2,519 17,309	
9,170				<del></del>		200		020			10,701	11,000	
	l			1							]		
160			::::::		::.::		::::	69	::::::		5,892 3,688	3,784 3,454	
166	53							ep			9,550	-6,222	
1,635 1155				:::::	===		•	228 99	:::::		3,972 1,409	404 370	•
2,590	_ :::							827			5,381	774	
830 100					·					<u> :::::</u>	2,425 854	1,187 1,161	
1134								4			3,259	2,338	
4,023	• 52		:::			*		528			1,708	749 3,801	
*,020												- 6,22.	
							,.	57			1,899	215	
												.	
			610			30		73		•	3,442	M19	
					50						1.682	611	
:	•						25	17 23		275	288 1,500	1,381 )	
1,154					- 50		25			275	3,473 3,523	2,184	
1,134		-:::-	610	-:::-	50		25	25 181		276	12,463	4,973	
	1	]			1							İ	
											1,80G 1,315	1,908 216	
2,875 700 20 50	358					262					2,172 1,108	970 778	
300 300	368				158	366		6,328			1,806 1,315 8,456 2,172 1,108 3,228 2,811 13,861 1,160	1,008 216 3,801 970 773 1,560 3,705 1,850 2,570	
											1,160		
3,475	716				152	624	23	6,859	<u>:</u>		85,915	17.881 3,271	
100		===	*	:::::	9		23 23 38				1,685	3,271 2,211 980 508 408 522 870 934 1,273 515 1,027	
265		:::::	•		9 9 99 9 8	******	38 38			::::	915 810	508 408 522	
					29		23 38 35 39 26 31 28 25 25				1,525	934	
20	*****		::::::		29 9		26 26	*****			1,548 1,685 1,279 804 915 810 1,525 650 741 450	515 1,027	
585					151		30L				10,478	12,519	
												<u>.                                    </u>	

#### FORM No. II. - Statement showing the Expenditure of

•	TV.TT	5	3	4	8	8	7	8		10	11	25	15
	-	L		i			!	!	,			<u> </u>	Baras
Букраст		Serial No.	Name of Municipality.	Balance from previous year	Income during year.	Interest on debt.	Head office establish- ment.	Collection of octrol.	Collection of other taxes and sources of taxes and sources of income (if any special establishments apart from that of the bond office is maintained).	Conservancy and clean- ing.	Police,	Bezistration of births and deaths.	Lighting.
	PATE	A DIVI	BION.—(Contd.)	Rs.	Rs.	Ra.	Rs.	Re.	Ra.	Re.	Rs.	Rs.	Ra.
٠,		48 49 50 51 52 58	Chowas Bhujepore Chemary Nasirgunge Johanstbad Chand Chynpore	301 21 74 381 488 307 141	530 879 905 1,377 602 138 433		132 140 802 246 106 37 76		*****	51 8 111 253 80	396 710 387 588 261 96 314	****** ***** ***** ***** *****	
			Total	1,713	4,684		1,041			407	2,752		
***pore	{	56 56	Molinar Bootamurhee	401 1,007	1,232 1,065		209			79 139	572 438		
		·	Total	1,501	2,297		411			218	1,664		
	No.	ATT. BO	Divisional Total RE Division,	31,016	55,672	*****	4,684		1,874	6,760	\$7,198	183	
			Kissengunge Rancegunge	3,254 909	3,024 1,095				300 19o	436	2,191 7 si	******	
			Divisional Total	4,165	4,110				420	436	2,927		
			Pooree	7.123	9,837		1,548			500	5,482		- 1
July 00	CHOT		PORE DIVISION.				1,110						
-hardugea	{	59 60 61 63	Palkote	147 587 1,040 34	675 960 2,047		195 166 294		 	544 258	302 634 804		
			Total	1,758	3,682		649			682	1,740		
hhaam	{	68 64 65	Rosconathpore Manimzar Jhaidah	894 92 698	1,044 634 1,819		42 50 42		63 A8 \$60	132 120 340	* 837 433	:	12
	- 1		Total	1,614	2,997		114		481	612	1,531		12
	- 1		Divisional Total	3,372	6,679		763		491	1,244	3,271		19
			GRAND TOTAL	72,088	1,23,570	••••	12,861		3,040	17,077	63,667	183	12

#### FORM No. II .- Statement showing the Expenditure

											,,	
1 1	2	-8	4	5	6	7	N	9	10	11	12	18
												Expen
Dierrici	Borial No.	Name of Municipality.	Balance from previous y	Income during year.	Interest on debt.	Head office establish- ment	Collection of actrol.	Collection of other taxes and sources of income (if any special establishment spart from that of the head office is maintained).	Conservancy and cleansing.	Police.	Begistration of births and deaths.	Lighting.
Dur.		E Division.	Rs.	Ba.	Re.	Re.	Ra.	Ra.	Ra.	Ra.	Re.	Ba.
												ma.
குற்றா	1	Jamalpore	1,596	15,783		1,822	*****		6,117	2,607		
lergunnahs (ac	2	Sahebgunge	2,042	5,983		55		1,021	1,054	309		
		Divisional Total	8,438	21,764		1,877		1,021	5,171	2,976		•

### Unions in Bengal during the year 1878-79-continued.

14	25	16	17	18	19	20	201	22	25	24	25	26	
ever.											··	·	
Construction and matn- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charl- table establishments (hospitals, alms- houses, vaccination, &c.)	Education, science, and art.	Elscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	Rewares.
Re.	Rs.	Ra.	Rs.	Re.	Ra.	Rs.	Rs.	Ra.	Ra	Rs.	Rs.	Re.	
59 35 82	******	******* ****** ****** *****	35 35		 86	59	84	1   24 3 15			580 853 979 1,086 523 206 480	251 47 672 567 259	
187			88	*****	86	· 59	84	48			4,687	1,610	
<u></u>	18	::	******	:::::		es	******	64 15			924 1,058	712 1,074	
217	18					65		79		*****	2,012	1,786	
4,214	784		88		339	752	885	, 6,481			58,092	33,596	•
110 100		1,687	119					6 16			4,839 983	1,439 1,022	
210		1,687	119					12			5,821	2,461	
2,984	*****			845				269			11,554	5,446	
100 150 700	==						 	15 88 1		 	619 1,332 2,081	210 165 1,006 34	
850								54	****		4,025	1,415	
					675	\$ <u>2</u>	•	3 5 52			1,690 590 1,107	248 76 . 850	
					675	2		60			8,437	1,174	
950					675	2		114			7,463	3,089	
17,710	798	1,697	767	845	1,064	964	410	8,581		275	1,32,368	70,410 6,222	

#### of Stations in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	28	
DITUES.	•												
Construction and mainfeanance of roads.	Watering roads.	Dradnage works.	Water-supply.	Bulldings.	Other public works, including gardens and similar improve- ments.	Sanitary and charita- ble establishments (hospitals, alma- houses, vaccination, &c.)	Education, science, and art.	Miscellancour.	Contributions to local or provincial funds.	Repayment of debt,	Total.	Credit balance at the close of the year,	Rewards.
Ra. 5,811	197	Ra.  817	Bs.	Ra. 	Ra.	Ra. 152 60	Rs. 845	Ba. 1,515 818	Rs.	Rs.	Ra. 16,556 5,101	Ba. 623 2,923	•
7,756	127	217		128		212	345	1,638			21,457	3,545	

#### FORM No II -Abstract Statement showing the Expenditure of all Classes

<del></del>	<del></del> ,		<del></del>		1				_ ===		ii		,	
• 1		2	3		4	8	6	7	6	9	10	11	12	13
			i			-				_				Repor
					1882			7	· · · · · · · · · · · · · · · · · · ·					MAPER
					previous	769.	١.	establish	'n.	Collection of other taxes and sources of incrme (fany special establishment apart from that of the head office is maintained).	bus		births	
District		Scrial No.	Name of Municipality.		E	1 20	Interest on debt.	1 1 1	octrui	ny s			<b>7</b> 7	
			Ì		Balance from	Income during	8	80 80	g of	in the state of th	Conservancy cleansing.	1	Registration and deaths.	د
					8	9	T T T	Head of ment.	Collection	Section and a se	2 2	g	d de fr	Lighting.
					. A		1	最直	8	23.5545	85	Police.	23	3
	•		- D		Rs.	Rs.	Rs.	Ra.	Ra.	Re	Ra.	Ra.	Re	Ra.
Mardwan			r Divisios.		94.000	00 400	1.812	8,272		2,790	17,899	24,319	72	1,416
ankoore	: =				1,059	11,846		914			1,704 968 3,628	4,469		*** **
Midnapore antly	: =				9,792 39,990	33,044 97,275		2,501 5,000		1 384	3,623	4,469 1,647 12,504 82,510	257 199	651 5.690
	: :::	******			8,000	2,04,837		18,548		2,541 4,814	17,268 43,185	84,640		80,951
			Divisional Total		84,384	4,46,902	1,812	89,491		10,529	84,587	1,10,095	458	88,687
	PE	BELDZNO	TY DIVISION.		•	1	1							
Pergunnabi					65,040	1		47,470		19,736	1,74,315	1,29,030	1,865	35,036
ddes	: ::				23,707	61,913		6,573 1,918		1,471	4,612 907	23,070 5,700	216	434
	ı' :::/	<u></u>			7,092 83,170	14,974 58,851	•:::::	4(1)		6,184	907 12,660	\$,700 22,185	85	484 2,675
			Divisional Total	•••	1,28,000	7,00,630		56,870		20,391	1,92,094	1,74,986	2,116	3 5,7 58
_						-	<b> </b>	 						
HAJRI HAJRI	HYHAI	AND CO	OCH BEHAR DIVISION.	•	6,509	24,122	ļ	2,695		1,675	2,845	5,951		
- grideling	: :::	*****			3,310	97,464 12,298	448	1.061		398	8,309 4,040	3,7%4 2,363		
on que.	: ::	*****	***************************************		3,745 3,136			1,550			616	5,239		*****
Rememore	: :::	*****			7,000	12,099	*****	1,457			456 2,764	8,651 8,136		
Sanapore Transpore	1	*****	l		448	1,688		219			559	1,024		
			Divisional Total Division.	•••	25,361	1.70,900	448	8,580		2,073	19.249	22,847		
		DACCA			29,435	1,09,400	753	10,232		749	80,625	20.563		
dpore	=	******			2,969	11.297		2,072			966	4,099 6,354		1,132
	:::		*** * ******		2,969 4,093 3,369	18,814 23,954		2,672 2,327 2,412			966 771 8,802	1 6,001	 22	
h	ł				1.977	14,783		2,619			2,150	4,612		
	~		Divisional Total  G DIVISION.	•••	41,828	1.78,252	753	10,403		748	35,314	41,923	5.2	1,182
	Carr.		O DIVIRION.		876	24,439		2.088			4,295	8.673		
-4113	::1		*********		PAS	8,166		542			432	1,267		
			Divisional Total	•••	1,859	27,665		2,630			4,727	6,940		
		Pathr	DIVISION.				1	i						
	:::		**********		47,294 29,838 17,721	1,49,853 60,470 40,789	199	12,687 2,172 5,387		770 1,374 84	22,664 6,563 6,560	51,111 20,712	423 60	5,186 1,985
"-had "pore			***********		19.072	40,437	199	5,387 4,782 1,786		8-4 459 1,245	840,6	16,834	96	880
outligh ill	==	*****	***********			40,437 28,490 36,018 9,817		1,796 2,419		1,245 1,536	8,053 6,509	20,712 16,434 12,340 10,573 11,442 2,731	4(3) 2.2	
-1100	1	(	***************************************		20,148 5,714			1,275		84	9117		2.2	
			Divisional Total		1,58,896	8,65,910	199	80,515		8,851	48,910	1,25,788	1,240	7.998
	Bu.	AGULPO	RE DIVISION.				1						1	j
- pore	::1	*****			17,043	44,890 35,876		4,230 2,916		708	10,304 5,196	10,383 9,234		437
Pergui			***********		2,337 10,103 2,093	35,876 23,254		2,916 1,674 115 187		1,272 1,373	1,957 2,150	9,238 9,428 1,079		
	14000	·····	*** * ******		618	17,1724 448,8		187	::::::	525	866 8,159	2,780		:::
			Divisional Total		82,198	1,23,771		9,0%		8,888	20,212	32,862		487
	O	MISSE !	DIVISION,											
•	:::1		***************************************	- [	4,895 2,807 7,128	40,623 7,980 9,837		1,796 120 1,568		2,259 977	6,050 554	7,975 9,015		
-				ļ							594 506	5,433		
	Curan *	W. ar-	Divisional Total		14,325	58,340		8,444		3,236	7,140	15,422		
	UBULA			- 1	4.478	18,511	110	1491		108	2.850	4 891	237	
-1, -010 -420 -440	=		*********	- 1	8,574	9,362		1,493 1,590 192 174	*****		2,464 72 1,644	4,681 8,628		
, vote	=		***********	L	2,405	8,216	90	174		895	1,644	2,730		28
	- 1	- 1	Divisional Total	[	16,877	83,514	200	3,379		1,011	7,069	11,574	237	28
		1	GRAND TOTAL		5,02,951	21,14,824	2,912	1,73,504		58,227	4,22,942	5,40,430	4,103	87,032
			<del></del>	_J.										

#### Municipalities, Unione, and Stations in Brugal during the year 1978-79.

Market Street	1			1	7				-		-	W-120-1	CHARLEST REST AT LABOR.
26 ,	15	16	17	18	19	20	21	28	25	26	25	26	
gykk.													
Occupration and main- ternance of roads.	Watering roads.	Drainage works.	Weber-supply.	Buildings	Other public works, including gardens and other similar works.	Sanitary and chari- table establishments (hespitals, slms- houses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to lood or provincial funds.	Repayment of debte.	Total.	Balance at close of the year.	Remark .
Ra.	Ra.	Re.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	f and the same of management
28,148 798	1,489	4,406 188		560 81	46	1,864 1,532	855	8,056 223 250 503	 300	8,698	99,585 9,636	23,892 1,066 157	
28,148 708 891 8,808 14,899 30,918	998	1,859 186 2,686		751	976 487	1,995 2,150 3,506	855 1.661	950 503 9,139		400	99,266 9,636 4,092 83,027 1,01,065 2,05,978	167 10,869 35,170	
	19,086	9,584	9	1,934 3,266	487 770		1,661 1,284	16,886		*****		4.765	
R9,451	18,071	9,227	- "	3,206	1,586	10,587	4,180	38,006	300	4,088	4,55,297	75,950	
97,286	18,389	7,927		1,555	80	9,663	800,4	49,150			5,80,880	55,434	
20,108 4,993 13,816	300 87 140	864 148 839	·····10	966	1,660	8,193 1,090 2,495	1,690 396 2,156	6,412 844 957			98,006 15,559 65,551	55,434 6,222 16,614 6,414 24,970	•.
18,816	13,972	839 8,573		2,400 4,941	1,710	2,495 15,971	9,550	957 54,863			7,40,400	1,03,423	•
*100°1100	10/0/2	2010	,	4,001	1,,,10	10,0/1	D,QUP()	89,000		******	1,70,405	-4,222	
10,898 7,977 1,934 5,463 1,008 2,676	161 69 84	917 605 893 5,255	46,811 84	12,754	578	190 1,726 1,404 540 99	284 600 	398 3,508 4,403 850 5 395		755 S,000	24,702 90,453 13,753 16,227 6,952 16,267 1,869	5,928 7,187 1,975 3,447 3,531 3,536 215	
29,404	814	6,969	46,348	18.780	1,361	4,049	1,114	9,620		3.755	1,70,253	20,008	
11,894 2,328 4,197 8,184 3,486	140   861		16,490 1,137  165 120	2,189 86	7,579 568 1,868 275	4,854 470 123 -257 442	300 179 167 603 30	5,770 385 1,094 112 874		1,346 275	1,11,895 11,590 17,849 24,006 13,974	28,457 2,670 5,058 3,955 2,766	
20,680	810	817	17,912	2,245	9,585	6,146	1,881	7,685		1,521	1,79,374	40,706	
8,783		821 		1,092	293	526 940	15G	845 267			24,592 3.657	787 1.697	
8,818		×21		1,002	4/16	786	194	1,102	<del></del>		27,579	1,884	
30,530 4,169 5,240 11,972 8,648 6,708 5,857	7,498 185 610 2,180 1,157 2,656 323	2,093 306 2,088 721 1,802 1,778	1,072	1,075 800 904 351 228 906 129	1,759 151 583 63 399	4,917 724 1,104 695 263 2,506 390	3,805 001 738 355 360 950 60	10,223 1,007 2,375 730 719 143 62	304	1,138	1,87,815 41,778 46,225 40,343 28,891 85,672 13,865	30,328 46,525 10,285 19,168 19,720 20,494 1,690	
	10,007	9,4407						10,000		4,447	131113070		
15,204 18,122 3,626 2,470 1,987	197 48	1,594 363 169	119 85	868  82 123	1,966	1,022 785 146 150 872	818 526 50 90 186	3,889 1,078 788 603 79			48,556 35,517 21,219 8,452 6,307	17,877 2,095 11,118 3,566 1,105	
37,909	170	2,826	154	1,078	1,265	3,294	1,610	6,886			1,90,101	35,663	
8,167 3,320 2,934	\$01  \$01	718		1,040 50 845	283	1,818 40  1,858	158	1,810 1,605 260 3,084	8,409  8,402	1,205	36,826 8,711 11,554 57,091	R,692 1,476 5,406	
Talent	201	713		-,500		1,000	100	3,403	3,402	1,200	07,001		•
9,567 3,645 647 585	 	10		325 1,374 648	816 92 751	730 100 100 138	180 100 	488 248 160 394	-	#45  500	14,401 15,014 1,801 8,411 87,630	8,683 6,923 1,187 2,289	
4,34,517	48,198	87,934	65,634	84,989	90,991	18,319	24,401	1,84,708	4,008	19,662	21,54,405	4,69,504 -6,523	

# Abstract of Form No. II, giving the Printical Totals for such column, from 4 to 34, for the year 1878-79.

			ŧ		Rs.
Balance from previous year	•••		90.00	'400	5,02,951
Income during the year	***	***	•••	•••	21,14,824
Interest on debt			•••		2,912
Head office establishment			•••	•••	1,78,504
Collection of ostroi			•••	•••	Níl.
Collection of other taxes ar	d sources of	noome	***	•••	53,227
Conservancy and cleansing			•••		4,22,942
Police					5,46,480
Registration of births and	loatha	•••	•••	•••	4,103
Lighting	AD GROWN				87,082
Construction and maintenan	on of words				4,84,817
Watering roads	OB OI TOWARD				42,192
	•••				
Drainage works	* ****				37,254
Water supply					65,624
Buildings	·	a			34,989
Other public works, including	g gardens an	r similar	. rimbi.o.emem	8	20,291
Sanitary and charitable estal	olisoments (b	ospitais,	almshouses, 7	800in-	
ation, &c.)	***	***	•••		53,319
Education, Science, and Art	•••	*** ,	***	***	24,401
Miscellaneous	•••	•••	•••	•••	1,34,708
Contributions to local or pro	vincial funds	•••	•		4,006
Repayment of debt	•••	•••		•••	12,652
• •					
•			Total	· ·	21,54,403
Balance at the close of the y	AAT				
Credit balance	1				4,69,594
Debit ditto	•••	•••	•••	***	-6,222
Ponte area	•••	*** *,	*** '	, •••	

### REPORT

### MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1879-80.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1880.

#### REPORT

### MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGA

FOR THE YEAR 1879-80.



No 144.

FROM COLMAN MACAULAY, Esq,

Offy. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GCVERNMENT OF INDIA, HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Calculta,  $\left\{ egin{array}{ll} \textit{dated the 23rd February} \\ \textit{issued} & \textit{February} \end{array} \right\}$  1881.

MEDICAL AND MUNICIPAL DEPARTMENT. MUNICIPAL.

SIR.

WITH reference to the resolution of the Government of India in the Department of Rovenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1879-80, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

#### CALCUTTA.

2. Election of Commissioners:—Three years having expired from the date of the first election of Commissioners under the existing Act, a new election was held in Qctober 1879. The result showed that the people do not take any general interest in the exercise of the Municipal franchise. The number of persons registered as qualified to vote was 7,004 against 4,094 in 1879, but it was still small in proportion to the number of persons qualified to vote. Of the total number registered, 6,025 were Hindus, 604 were Mahomedans, and 375 belonged to other races. According to the last census Calcutta contained 278,224 Hindus, 123,556 Mahomedans, and 27,755 persons belonging to other races. Only 5,093 voted against 4,158 in 1876, while in six wards, out of the 18, the number actually showed a decrease. In only three wards did more than 500 persons vote, while in nine the number was less than 250, and in four less than 100. Of the 48 Commissioners, 11 were elected by less than 100 votes each and 23 by less than 200, while only five polled more than 500 votes. In ward No. 18 only nine persons voted for the election of two Commissioners.

3. Municipal organization.—The general committee, known as the Town Council, was during the year under report reduced to more moderate

dimensious, though for a working sub-committee it is still unduly large. There were twelve sub-committees to dispose of, or report on, special subjects; but it appears that such committees as the Tank Committee and the Committee for the Improvement of Bustees, two of the most important committees, did not hold more than one meeting each. The law requires that there shall be one ordinary meeting of the Commissioners in each month if there is any general business for disposal. During the year only one ordinary meeting was held. There were, however, four quarterly, ten special general, and four special meetings. Altogether 22 Commissioners attended more than 30 general or committee meetings, and of these five attended more than 50. A considerable number of Commissioners, elected and nominated, were in office for less than twelve months of the year; and it is difficult to judge of the amount of interest taken by them in the administration of the municipality; but of the Commissioners who had held office before, and were e-elected; no less than four attended only five and three only eight meetings, general or committee, during the twelve months.

4. Liabilities of the Municipality.—The municipal loan debt stood thus on 31st December 1878:—

							Rs.	A.	P.
	Water-supp	oly loan	at	4	per cer	at	52,00,000	0	O
	i Ditto	ditto	•••	41	- ,,		5,56,000	0	0
To Government	Drainage	ditto	**	44	,,*		24,59,400	0	0
To Government	Market	ditto	"	41	"		11,77,330	2	0 0 2
	Office	ditto	,,	41	"	•••	1,30,000	0	0
				3	otal		95,22,730	2	2
To Public	Debentures Uitto	at 6 pe	re	ent.			54,99,600 6,50,000	0	<u>_</u>
To Lapite	Litto	"5	91			•••	6,50,000	0	0
				1	otal		61,49,600	0	0
		GRA	NI	T	TAL		1,56,72,330	2	2
							-		

An important concession was offered by the Government of India, and accepted by the Commissioners during the year, under which the liabilities of the nunicipality to Government were consolidated into one loan, to be discharged, after surrender of the Sinking Fund on the Government loans, in sixty equal half-yearly payments. The Government of India consented to take over the Sinking Fund at the market rate of the securities on 1st January 1879, the date of adjustment. On this date the principal outstanding on the Government books (a sum of Rs. 2,346-0-9 on account of the instalment of the market loan due in 1878 being adjusted) was Rs. 95,20,384-1-5. The value of the Sinking Fund surrendered on that date was Rs. 16,89,184-7-2. The balance outstanding on 1st January 1879 was therefore Rs. 78,31,199-10-3, and the Accountant-General has completed arrangements for adjusting this consolidated loan in accordance with the terms proposed by the Government of India. This measure is one of great importance to the municipality. It has diminished its yearly contributions by more than a lakh and a quarter of rupees; and by lengthening the period for the extinction of the municipal liabilities to Government, it relieves the present rate-payers of an unduly heavy share in the cost of permanent improvements to the town.

5. The debenture loan was increased by six lakhs of rupees during the year, of which four lakhs were required for the construction of drainage works and two lakhs for increasing the water-supply. The loan at 5 per cent. was floated in June, when money was dear and the price of Government securities was low. Under the circumstances the result was fair. The Bank of Bengal took up hs. 5,08,000 at Rs. 99-4, the balance, Rs. 92,000, having been taken up in small sums at par, or a little above it. At the close of the year therefore the debenture loan stood thus—

At 6 per cent. At 5 ,,	 •••	•••	•••	54,99,600 12,50,000
		Total		67.49.600

The Sinking Fund against this stood at Rs. 15,69,145-6-2 on 31st December 1879.

6. Finance of the Municipality.—The financial position of the municipality at the close of 1878 was most unsatisfactory. The balance at its credit, exclusive of the value of stores in stock, was Rs. 1,88,457-14, while the liabilities still to be discharged amounted to Rs. 4,73,531. In view of this deficit, the Commissioners raised the house-rate for 1879 from 9 per cent. to the full rate of 10 per cent., and raised the water-rate from 3½ to 3½ per cent. The budget was framed for an income of Rs. 32,66,752 against Rs. 25,86,628 in 1878. The expenditure was estimated at Rs. 33,59,204 against Rs. 29,30,211 in the previous year. The result has been that equilibrium has been more than secured, and that the year 1879 closed with a credit balance, exclusive of the value of stores, of Rs. 6,65,460.

7. Income of the year.—The following statement shows the actual revenue of the municipality during the year 1879-80 as compared with that of the previous year:—

COR			_
ITEMS OF ISCOME.		Income during 1878-79.	Income dusis 1879 80.
•		Rs.	Rs.
House-rate		9,90,612	13,10,406
Police-rate		2,36,786	2,91,252
Lighting-rate '		2,10,227	2,52,097
Water-rate		3,74,958	4,59,362
Receipts from licenses on tra	ades and		
professions		2,13,104	2,78,586
Carriage and horse tax		1,65,112	1.70.894
Rents of houses, gardens, and n	aarkets	1.42,748	1,44,849
Fines and penalties	•••	20,760	38,764
Miscellaneous		2,85,324	2,03,126
Payments for municipal serv	ices ren-		
dered to individuals	•••	2,59,209	2,84,064
Total		28,98,840	34,33,400

The total income during 1879-80 was therefore Rs. 34,33,400, and as the balance at the close of the previous financial year amounted to Rs. 8,13,317, the amount available for expenditure was Rs. 42,46,717.

8. Expenditure.—The following statement shows the expenditure of the municipality under the different revenue accounts as compared with the sum expended in the previous year:—

ou in the previous year.—			
Itams of Expanditure.		Expenditure during 1878-79.	Expenditure during 1879-80.
		$\mathbf{R}\mathbf{s}$ .	Rs.
Interest on debt		5,71,136	9,09,651
Head office establishment ···		1.96,647	1,79,845
Collection of rates		44,570	60,363
Conservancy and cleansing		2,29,644	1,96,495
Polico	•••	2,35,463	3,01,132
Registration of births and deaths	•••	4,283	3,294
Lighting		2,37,856	2,71,169
Construction and maintenance of r	oads	3,00,110	3,80,391
Watering roads		27,588	47,681
Drainage working expenses		71,323	47,809
Water supply		1,98,991	2,03,560
Buildings, Repair of		13,922	7,959
Other works of public utility-		6.494	6,688
Sanitary and charitable establishme	ents	1,82,668	2,77,206
Miscellaneous	•••	1,03,574	1,19,065
Repayment of debt	•••	3,02,932	2,67,499
Total	•••	27,27,201	32,79,807

The balance remaining in hand at the close of the year was Rs. 9,66,910. At the close of the year 1879 bills for no less than Rs. 6,75,930 were lying unrealized in the hands of the different responsible officers. A sub-committee, however, has been appointed to investigate the matter; a special establishment has been employed to work off the arrears, and care will be taken in future to

distinguish between the arrears of each current year and those of the previous years.

9. Assessment.—The assessment of ward No. 5 and of a part of ward No. 4 was revised during the year 1879. The result was a net increase of Rs. 2,80,000 in the annual valuation of the premises concerned. This represented, on the house, water, police, and lighting rates charged during the year,

an increase of Rs. 12,683 in the demand.

10. License Department.—The licenses issued by the Corporation during the year numbered 27,759 against 26,626 in 1878. There was an increase of 18 in joint-stock companies, and consequently an increase of nearly Rs. 1,800 in the receipts under the first class. Merchants, agents, &c., numbered 1,281 against 1,450 in 1878; barristers, attorneys, and pleaders of the High Court were 199 against 208; while inferior legal practitioners showed an increase from 127 to 137. There was an increase from 10 to 14 in the number of surgeons, and from 121 to 139 in that of inferior medical practitioners. The receipts were

Rs. 2,55,823 against Rs. 2,55,127 in 1878.

11. Transes,...The Commissioners arranged during the year for a complete system of transways for the town, and an Act was passed to give them the necessary powers and to regulate the proceedings. The transway will converge along the principal lines of traffic in the town to a circular transway passing round Fairlie Place, Strand Road, Kolla Ghat Street, and Clive Street. The grantees are bound under penalty to construct in three years six miles of transway on the metro-gauge of 3 feet 3\frac{3}{2} inches, or on such other gauge not exceeding 4 feet 8\frac{1}{2} inches as may be agreed on. The yearly rent will be Rs. 3,000 for each mile of double line and Rs. 2,000 for each mile of single line, rising gradually in 21 years to Rs. 4,000 and Rs. 3,000 respectively. After 21 years, and at the end of every seven years subsequently, the Corporation will have the right of purchase at 1\frac{3}{2} of the invested capital.

12. Water-supply.—The question of the extension of the water-supply was under the consideration of a special committee during the year. The committee's report, however, did not meet with the approval of the Commissioners, and the matter was sent back for consideration by an enlarged committee. But as a great waste of time had been allowed to occur in this most important matter, the Government pressed upon the Commissioners the necessity of coming to some decision without further delay. Sanction has since been given to a proposal of the Commissioners to lay an independent main between Tullah and Wellington Square. The effect of this will be to save half a million of gallons at present wasted every night, and the work can be carried out without prejudice to any scheme for extension which may be ultimately adopted. The average daily supply of filtered water during the year was 7,464,159 gallons against 7,260,320 in 1878 and 6,719,266 in 1877. The supply of water, however, is quite insufficient for the wants of the town; and seeing how much the sanitary condition of Calcutta must be affected by the sanitary condition of its suburbs, the Licutenant-Governor has suggested to the Commissioners of the Town of Calcutta that they should place themselves in communication with the Municipality of the Suburbs with the view of extending the water-supply to the more thickly-populated parts of the suburbs, some of which are in the immediate neighbourhood of the municipal water-pipes. It is of the utmost importance to the well-being of the town and its environs that the Commissioners should construct a new 62 inch conduit from Pulta whereby the daily supply of filtered water will be increased by at least twelve millions gallons; and, on the understanding that this work will be undertaken, the Lieutenant-Governor proposes to amend the law so as to reduce the sinking fund contribution on the necessary loan from 2 to 1 per cent. He would also extend this privilege to future loans for drainage works. These works are of a permanent nature, and it is not fair that the cost of providing them should fall exclusively on the present generation of rate-payers.

13. Vital Statistics.—The recorded birth-rate of the year was 14.9

13. Vital Statistics.—The recorded birth-rate of the year was 14.9 per mille against 13.7, the average of the previous ten years. Registration, however, was admittedly extremely imperfect before 1875, when the rate rose to 16.2 from 10.8 in 1874. In 1876 and 1877 it was 17.3, and in 1878, 16.1. It seems quite clear that there was a relaxation last year

in the efforts to secure accurate birth statistics. During the first eight months the number of births recorded in each month was markedly less than the figures for the corresponding period of 1878. In the last four there was an improvement, but only in comparison with 1878; for, except in December, the number was generally much smaller than that recorded in the last four months of 1875, 1876, and 1877. Such improvement as occurred is attributed to the co-operation of the Conservancy Department. This department will continue to render assistance, and arrangements have also been made to organize a special registering establishment. The Health Officer correctly points out that more perfect registration of births will be essential to the successful working of the compulsory vaccination law. The birth rate of Calcutta is always low in comparison with that of other large cities, but there can be little doubt that the rate recorded for 1879 was considerably below the true rate.

14. The death-rate was 30 3 per mille against 28.5, the mean of the previous ten years. In mortuary statistics, as in those of birth, there has been an improvement since 1875, and there is no reason to doubt that the returns of deaths are now fairly accurate. The rate was lower than in any of the previous four years, with the exception of 1876. The series runs thus: 1875, 32.7; 1876, 30.1; 1877, 31.9; 1878, 39.1; 1879, 30.3. The mortality among the different races is shown in the following table:—

			ATIO OF BEATH	8 PBR 1,000 C	POPULATION.
			Male.	Female.	C mbined.
Non-Asiatics	•••	•••	25.5	14.2	22.1
Mixed races	•••	•••	49.6	49.0	49 3
Hindus	••	•••	27.4	35∙5	30.3
Mahomedans			25.3	43.3	30.4

These figures are in striking accord with those of previous years. The mixed races, the most stable pertion of the population, as usual, head the list. Among non-Asiatics, Hindus and Mahomedans, the number of males greatly exceeds the number of females; but among the two latter, the male population is much less stable than the female. A large proportion of the men are only temperarily employed in Calcutta, and in cases of illness they go to their homes. Hence, while among non-Asiatics the ratio of male deaths considerably exceeds that of female deaths, among Hindus and Mahomedans the proportion is invariably reversed. There can be little doubt that the native death-rate is quite 50 per mille.

15. The mortality among Europeans residing under ordinary conditions in Calcutta is considerably less than that given above. If the European community is divided into the three great classes of which it is composed, the true death-rate is seen to be much lower:—

Persons falling sick on ship-board Residents of Fort William Other European residents	Males,	Females.	Total.	Ratio per 1,000.
	77	2	79	49·3
	8	6	14	10·2
	82	32	114	17·9
Total	167	40	207	22.1

It is no doubt true, as the Health Officer observes, that "the population is peculiar in being mostly an adult population, containing few children and hardly any aged persons." It is also true that many leave Calcutta on being attacked with serious illness, and many more obtain a return of health by a change of sir; while, on the other hand, some come to Calcutta from the interior to die. But it must not be overlooked that, if Calcutta contains fow aged Europeans, it also contains few of the ages between 10 and 20, when mortality, according to English statistics, is lowest. After allowance is made for all the peculiarities of the case, there can be no doubt that for Europeans living under ordinary conditions Calcutta is decidedly healthy.

16. The death-rate among infants was, as usual, deplorably high, 441.4 per mille. The preponderance of death from nervous diseases over those from febrile or intestinal disorders was very marked. Deaths from tetanus and convulsions numbered 1,140, against 371 from fevers and 100 from bowel-complaints. There can be no doubt that this frightful mortality is in great part due to the unkealthiness of lying-in-rooms under the native system of

treatment.

17. In respect of mortality, from the chief diseases the health of the town of Calcutta during the year 1879 compared very favourably with 1878, and favourably with 1877, except in regard to small-pox, as will be seen from the following table:—

- ,		1877.	1876.	1879.
Cholera		1,418	1,338	1,186
Diarrhos and dysentery	•••	1,683	2,010	1,516
Fevers		5,151	6,086	4,796 -
Small-pox	•••	67	1,495	772

It is satisfactory to note that the number of deaths from cholera was lower than in any year since 1873. The number of deaths from fevers showed a considerable decline in the last two months of the year, generally the most fatal period. This is attributed in part to the small rainfall, and consequently decreased humidity of the soil, and in part to the reduction in the price of food. It is also pointed out that there was a corresponding reduction in the mortality from fover in the suburbs. A comparison of the mortality from small-pox in 1879 with that in 1878 shows the gradual decline of an epidemic outbreak. Only two deaths were registered in the last four months of the year. Of the total number of deaths from this cause, nearly 9 per cent. were those of infants under one year of age, while nearly one-third of the total mortality occurred among children under five years of age. The introduction of the law for compulsory vaccination will, it is hoped, bring about a great improvement in this respect. The Health Officer alludes to the affection apparently identical with that known as Beri-Beri in Madras and Coylon; but as the investigations connected with it have chiefly been made during the year 1880, a detailed account of them has been reserved for the next report. The disease appeared in the southern suburbs in the rainy season of 1877 and in the southern and eastern suburbs in the rainy season of 1878. In November and December 1879 it appeared in the same places and in adjoining portions of Calcutta.

18. Bustes improvement and rectamation of tanks.—Very little was done during the year under report towards the reclamation of foul tanks and the improvement of bustees. Some roads were driven through parts of certain bustees, and a small portion of the bustee area was thus brought into connection with the drainage system; five filthy tanks were filled up; some open drains were sewered; 189 persons were induced to pay Rs. 533 for having their lands cleaned by the Conservancy Department; and 184 persons were fined small

sums for persistently keeping their land in a filthy state.

The Lieutenant-Governor in reviewing the Annual Administration Report of the Municipality remarked upon the very unsatisfactory outturn of work under this head, and drew the attention of the Commissioners to the inconsistency between their previous declarations of the extreme importance of pressing forward these measures, and the apathy displayed by them during the year in regard to sanitary reform. In regard to the improvement of bustees, the Commissioners remarked in their report that the law gives them no power to buy land for this purpose. It was pointed out to them, however, that section 280 empowers the Commissioners to require the owners or occupiers of huts, or the owner of the land in which the huts are built, to make such alterations as may be necessary to protect the public health from the effects of insufficient drainage, ventilation, or scavengering. Section 281 also enables them to require the owner of the land, not the owner or occupier of the hut, to bear the cost of the necessary improvements; and section 282 authorizes them to recover it by instalments, or, in cases of poverty, to pay the same out of the municipal fund. Enquiry was made whether any action had yet been taken under these sections of the Act, and the Commissioners were informed that the condition of the bustees and tanks in Calcutta is a reproach to all concerned in the administration of the city, and that the Government would insist on the adoption of persistent and definite measures to remove it. Special reports since received show that the Commissioners have now commenced to display greater energy in regard to the reclamation of tanks during the current year, and that though they have hitherto allowed the provisions of the law in regard to bustees to remain a dead letter, they are now alive to the necessity of enforcing them under pain of Government interference. In the amendment of the present law, now under consideration, it is proposed to give the Commissioners power to purchase busies lands for reclamation. They will then be able, after draining and improving the lands, either to erect houses upon them according to a standard plan or to dispose of them as building sites.

#### MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

19. The number of municipalities under  $\mathbf{A}$ ct  $\mathbf{V}$  (B.C.) of 1876 was as follows:—

	class	municipalities		•••	•••	1878-79. <b>2</b> 5	1879-80. 25
Second	17	**	***	***	•••	98	99
Unions		***		•••	•••	<b>6</b> 6	67
Station	8	•••	•••	•••	•••	2	2
						-	
				Total -	•••	191	193
						-	

The town of Kurseong, in the district of Darjeeling, was during the year under report created a second class municipality. Two unions,—at Itanda in the sub-division of Busseerhat, in the district of 24-Pergunnahs, and at Daltongunge, in the district of Lohardugga,—were constituted unions, while the union at Palkote, in Lohardugga, was abolished.

while the union at Palkote, in Lohardugga, was abolished.

Proposals were made to constitute Bhola, in Backergunge, a union, and Goalundo, in Furreedpore, a second class municipality. The first proposal has been abandoned on consideration: the second has since been carried into effect.

20. Constitution of Committees.—The constitution of the several municipal committees was as follows:—

*********		****	P: 12:12:12:12:12:12:12:12:12:12:12:12:12:1		3777 <b>-02</b>		<del></del>	Euro	peans.	Nat	ives.	Officials.		Non-officials.		Total.	
								1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-90.	1878-79.	1879-80.	1978-79.	1879-80
First Second Unions Stations	class 	muni 	cipalit	les 		 		198 304 10	185 206 11 14	201 963 442 8	202 908 439 8	171 356 26 3	164 359 29 8	315 909 426 19	312 915 441 19	496 1,267 453 22	476 1,274 476 22
					7	otal		<b>\$23</b>	515	1,705	1,727	558	555	1,069	1,667	2,227	2,249

Compared with the figures of the previous year, there was an increase of 15 in the total number of Municipal Commissioners. The number of European Commissioners shows a decrease from 523 in 1878-79 to 515; but the number of native Commissioners increased from 1,704 to 1,727. The number of official Commissioners fell from 558 in 1878-79 to 555 in 1879-80, while the number of non-official Commissioners rose from 1,669 to 1,697. The attendance of the Commissioners was on the whole satisfactory, and many evinced an active interest in the affairs of their respective municipalities.

21. Elective System.—As in the provious year the elective system was confined to the three municipalities of Scrampore, Burdwan, and Kishnaghur. In Serampore the system was reported not to have worked very satisfactorily, and objection was taken to some of the Commissioners who were elected during the year. The rules for the conduct of elections were accordingly revised during the year, and the following additional rules were passed defining the qualifications of voters and candidates for election:—

A voter must be a male rate-payer of full age, and must have paid house-rate on his own account to the amount of Rs. 4 for the year ending the 31st December next preceding the election.

A candidate for election must be a registered male rate-payer of full age, resident within the municipal limits, or within three miles thereof, who can read and write, and has never been convicted of a non-bailable offence. He must have paid house-rate on his own account to the amount of Rs. 10 for the year ending the 31st December next preceding the election.

The Magistrate and Chairman of the Municipality makes the following remarks on the working of the system in Burdwan:—"The elective system has now been in operation in this municipality for a period of four years, and appears to be gradually attaining popularity and favour with the townspeople. There has been an increase during each successive year in the number of voters attending the polling stations, the candidates themselves exercising every effort

to obtain a seat on the committee. The Municipal Commissioners greatly appreciate the dignity of their office, and have given evidence of their appreciation by a more regular attendance at meetings, and by the warm interest which they manifest in the administration of the affairs of the municipality."

22. Ward Committees.—In the municipalities where the elective system was in force, the Commissioners were elected by wards, and they supervised the conservancy and sanitation of their respective wards. In the Calcuta Suburban Municipality the ward system continued to work well, and new members were appointed. In Howrah also the Ward Commissioners took much interest in their work. In Patna, Gya, and Arrah the Ward Commissioners rendered excellent service in controlling and directing the conservancy establishment in the different sections. The municipality of Bhagulpore was roughly divided into sections, and each of these was placed in charge of a few Commissioners. The different Commissioners, under the orders of the Chairman, enquire into matters relating to the sections, and suggest orders, but they never meet as a collective body. In this municipality the system of referring important matters to sub-committoes also provails.

23. Municipal Benches.—As usual, bonches of Magistrates sat in all the first class, and in many of the second class, municipalities for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules. The following table

shows the work done by these benches:-

		Under Section 34, Acr V or 1861. Cases cognizable under the Criminal Pro- cedure Code.	UNDER ACT V (B. C.) oy 1876. Cases non-cognis abl under the Criminal Pro- cedure Code.
Number of cases instituted during the year	r	11,735	7,448
Number of cases in which processes issued			7,362
Number of cases in which convictions obtained  Number of persons against whom processes	were  were	10,439	
issued			8,982
Number of persons convicted	٠	12,619	7,223

24. Assessments.—In the Burdwan Division revised assessments were made in the municipalities of Bishenpore, Kotrung, and Baidabatty. In Bishenpore the revision resulted in an increase of income. In Kotrung the revision did not come into effect during the year. In Baidabatty the only alteration was the addition of a few new houses to the list with a slight increase of income.

In the Presidency Division the assessment of holdings was revised during the year in the Ranaghat Municipality, and the proceedings resulted in an

increase of Rs. 346 per annum to the municipal income.

In the Rajshahye and Cooch Behar Division the assessment of the housetax in the Rampore Reauleah Municipality was revised during the year by punchayets appointed for the purpose. In the municipality of Bogra also the assessment was revised, and the revision resulted in an increase of Rs. 215. In Darjeeling the rate of house-tax was raised from 5 to 7½ per cent, and the income from this source was increased from Rs. 7,011 to Rs. 14,198.

In the Dacca Division a fresh assessment was made in the second class municipality of Jhallocatty, in the district of Backergunge, and the result is reported to be equitable and satisfactory to the assessees. A general revision of assessment was made of the holdings in the municipality of Nusseerabad, the head-quarters of the district of Mymonsingh. As in the previous year, the rich residents of the municipality of Mocktagacha voluntarily assessed thomselves during the year under report to higher rates than those prescribed by law in order to meet the sanitary and other requirements of the town.

In the Bhagulpore Division a general revision of assessment of the holdings in the Bhagulpore Municipality was made during the year, but the revised assessment came into effect from the beginning of the current year. Lands and orchards were for the first time brought under assessment in this municipality.

In the Orissa Division the revised assessment of the houses of nonmilitary residents in the Cuttack Cantonment came into effect during the year under report. In the Kendraparah Municipality it is reported that preliminaries are being settled for a revised assessment, the last triennial assessment having expired during the year.

25. Fresh Imposts levied during the year.—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals were introduced in the municipality of Beerbhoom.

In the municipality of Midnapore, on the recommendation of the Commissioners, sanction was accorded to the following alterations in the rates of tax levied on carriages and animals with effect from 1st April 1879:—

- For every four-wheeled carriage drawn by a horse or a pair of ponics under 13 hands from Re. 1-8 to Rs. 2 per quarter.
- 2. For every two-wheeled carriage from Rs. 2-4 to Rs. 2 per quarter.

In paragraph 29 of last year's report, it was said that arrangements, had been made between the municipality of the suburbs of Calcutta and the neighbouring municipalities to prevent double taxation of carriages, animals, and carts. To give effect to these arrangements, the Magistrate of 24-Pergunnahs drew up the following rules with the mutual consent of the municipalities concerned, for observance within their respective jurisdictions:—

- (1)—Tickets of a uniform size and colour for one registered period should be issued by all the municipalities of the district on payment of the prescribed fee.
- (2)—As a rule, license should be taken out for all carriages and carts kept or habitually used within a municipality.
- (3)—Carriages and carts exhibiting a ticket from a municipality should be exempt from payment of fee to any other municipality through which they may now any lower many pass in their invariant.
- which they may pass and re-pass in their journey.

  (4)—A cart or carriage found within any municipality without a ticket, if kept or habitually used within its precincts, should be dealt with under sections 128, 137, and 138 of the Municipal Act.
- (5)—The same procedure to be followed if a carriage or cart is found with a time-expired plate on it in any municipality.

In the municipality of Scrajgunge, in the district of Pubna, the levy of a tax on horses and ponies was sanctioned on the recommendation of the Commissioners. Sanction was accorded during the year to the registration of carts, and the levy of a tax on carriages, horses, and animals in the municipality of Burrisal, in the district of Backergunge. In the Kendraparah Municipality the fee levied for the registration of carts kept or habitually used within the municipality was raised from Re. 1 to Rs. 2 annually. In the municipalities of Busseerhat, Baduria, Takee, and Goberdangah, in the district of 24-Pergunnahs, the rate of fee for the registration of carts has been revised, and from the second half-year of 1879-80 it is levied at a uniform rate of Rs. 2 per annum, or Re. 1 per half-year, irrespective of the question whether the cartmen live or not within the limits of the municipalities. Under the former arrangement a cart kept and habitually used within the municipality.

26. Rectification of Municipal Boundaries.—During the year under report

26. Rectification of Municipal Boundaries.—During the year under report the boundaries of the municipality of Howrah were revised, with effect from 1st October 1879. The effect of the revision was to exclude from the operation of the Municipal Act the really agricultural tracts of certain villages lying on the west of the municipality, called Santragachi, Buxara, Battore, Puddopooker, and Echapore.

The boundaries of the Hooghly and Chinsurah Municipality were again revised during the year, and the railway station and certain molullas lying to the west of the grand trunk road were excluded from municipal limits. The cantonments at Chinsurah have been incorporated in the municipality, and the barracks have been brought under assessment, with the sanction of the Government of India, on the condition that only such buildings shall be assessed as are regularly rented, or may become temporarily vacant, and that the taxes shall be paid by the tenants who derive the benefit of the good roads and conservancy, provided by the municipality.

The boundaries of the municipality of Bankoora were also revised during the year. On the recommendation of the local Commissioners sanction was accorded to the withdrawal from the operation of the Municipal Act of certain agricultural villages hitherto united with the municipality, and to the inclusion of two villages, called Sunbada and Bijgram, lying on the eastern side of the municipality. The two villages which have now been united with the municipality are reported to be inhabited by well-to-do people, such as contractors and money-lenders. The revised boundaries came into effect from 1st January 1880.

January 1880.
On the recommendation of the Commissioner of the Presidency Division, the limits of the Busseerhat Municipality were revised during the year. The object of the revision was the exclusion of a village, called Sangrampore, which was separated from the rest of the municipality by the river Ichamuti, and the inclusion of two villages, named Nalkoora and Dhalchita, which adjoin the municipality, and the majority of the inhabitants of which are traders, bankers, zemindars, and service-holders. The revised boundaries came into effect from

1st January 1880.

In the Rajshahye and Cooch Behar Division, the limits of the Darjeeling Municipality were extended during the year with a view to include within the municipality certain Bhootia bustees, the filthy condition of which had attracted the notice of the Government. The revised boundaries came into effect from 1st July 1879.

In the Bhagupore Division the boundaries of the Deoghur Municipality were revised during the year. The result of the revision has been the inclusion of an important tank within the limits of the municipality. The revision took effect from 1st October 1879.

27. Income.—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year:—

Income.

The state of the s		Finst	CLASS B	vrice.	LITIES.		BECOMD CLASS WUNICIPAL U			ONS.	8747	TOWS.	Tot	AL.
Heads of Receipt.		rbs ol utta.	How	rah.	interio	in the	1876-79.	1879-80.	1878-79.	1879-60,	1876-79	1679-60.	1876-79.	1579-60.
	1678-70.	1879-80.	1878-70.	1879-80.	1874-79.	1879-80.								
	Ro.	Ba.	Re.	lte.	Re.	Rs.	its.	Re.	Rs.	Ru.	Rs.	Rs.	Ra.	Re.
Tax on owners according to the yearly value of houses and lands owned by them Tax on occupiers of holdings	ł	2,36,227	1,53,254	1,20,877	4,05,579	4,23,190					17,583	18,797	8,22,147	7,97,091
according to their circumstances Lirenses on trades Tax on carriagus and animals Tolls on routs and at ferries House-seavengering tax	25 418 89,624 87,0	59,573 425	12,799	1,520	47,455 1,08,961	48,000 01,400	84,557	38,440	904	1,07,889 632 83		1,126	5,80,016 38,187 1,80,460 1,37,700 1,09,164	5,65,406 8,967 1,82,116 1,16,538 1,72,651
Fees on musical processions Tax on coal and brick and lime kins Lighting-rate					2,010	1,896			*****		608	334	2,010 636	1,894
	3,99,670	6,15,027	1,84,190	1,97,178		6,66,810	4,78,991	5,19,105	1,09,542	1,08,70	19,505	18,201	17,91,878	18,24,671
Rent of houses, gardeus, markets, &c. Fines Miscellaneous Payments for municipal services	3,976 56,327			6.500	10,071 68,465	42,024 11,045 1,89,366	23,898	80,496 30,496		1,926 18,097	1,118	2-7- 1,453	1,64,705	55,494 39,404 2,63,58.4
Frendered to individuals Grants-in-aid from provincial and local funds					50,227 21,901	1	1,283	1	4,198		878	\$10	\$1,937 \$7,210	20,018
GRAND TOTAL	4,00,870	4,88,746	2,03,626	2,22,641	7,68,678	7,47,981	5,37,313	5,83,730	1.23,570	1,93,389	21,764	20,773	21,14,894	92,07,800

28. It will be seen from the above statement that the total income from actual taxation showed an increase of Rs. 33,293 over the income realized in 1878-79. In the Tax on owners there was a decrease in the suburbs of Calcutta, and an apparent decrease in Howrah, while in other first class municipalities there was an increase. The explanation offered in regard to the Suburban Municipality is that large remissions were made during the year on account of holdings destroyed by fire. In Howrah the decrease of Rs. 31,277 is met by a credit of Rs. 29,750 under the new head of "lighting rate." The income under the latter head was formerly shown in the accounts as a part of the receipts from the house-rate. The lighting rate in Howrah is levied under the special Act, V (B.C.) of 1873.

The increase in the amount raised under the Tax on occupiers resulted from

the revision of assessments in 1878-79.

The apparent decrease under the head of Licenses on Trades in the Suburbs was chiefly due to the inclusion in 1878-79 under this head of the fees and fines (Rs. 24,024) levied under the Jute Warehouse Act, which were shown in the returns of 1879-80 under "Miscellaneous." A part of the decrease, however, in the Suburbs, and the large decrease shown against the other first class municipalities, except Howrah, are due to the Government orders dated 28th July 1879, informing municipalities which had hitherto levied fees for the issue of licenses under section 285, Act V (B.C.) of 1876, that the law did not authorize the imposition of such fees. In Howrah the receipts under this head represent the fees and fines under the Juto Warehouse Act, and the increase of Rs. 148 was owing to increased receipts from licenses under that Act.

Under the head of Tax on Carriages and Animals there was a decrease of Rs. 3,577 in Howrah, and this was due to tolls on roads having been erro-

neously shown in 1878-79 under this head.

No explanation is given in the report of the Suburban Municipality of the large increase shown under the head of House Scavengering Tux, but it appears that an item of Rs. 8,833 on account of professional refuse fees has been entered in the return received from the Commissioner of the division under this head. In 1878-79 these fees were properly shown under "Miscellancous." The increase in Howrah was owing to the large area which was brought under the operation of Act VI (B.C.) of 1878, and the increase shown against the other first class municipalities was due to the extension of the Act to new places.

The decrease under Tax on Coal and Kilns is attributed to the fact that the

amount shown in 1878-79 included the collections on account of arrears of

previous years in the station of Sahibgunge.

No explanation is given in the report of the Suburban Municipality of the large increase (from Rs. 3,975 in 1878-79 to Rs. 13,025 in 1879-80) under Fines. It appears, however, that in the returns received from the Commissioner, the fines, amounting to Rs. 6,423, under Act V (B.C.) of 1866 (the Hackney Carriage Act, have been included under this head. In 1878-79 no

income from these fees was shown in the report.

Under Miscellaneous the increase was due to the inclusion in the returns for the year under report of receipts from the Jute Warehouse Act, the fines under the Bengal Liceuse Act I of 1878, and other items which were not included in the returns for 1878-79; whereas a lump sum of Rs. 35,974 was shown in the latter returns under the minor head "Miscellancous Receipts," against Rs. 7,011 in 1879-80. The increase in Howrah was principally caused by the entry of an item of Rs. 3,550 realized in 1879-80 by sale of land, and of a further sum of Rs. 5,317 from fines under the Bengal License Act. The increase shown against the other first class municipalities was caused by the entry of the loan of Rs. 50,000 which the Darjeeling Municipality obtained during the year from the Maharajah of Cooch Behar, and of the grant of Rs. 32,000 made by Government to enable the municipality to complete the water-works in that station.

Under the head of Payments for Services rendered to Individuals in first class municipalities in the interior, the income fell from Rs. 50,327 to Rs. 9,230 in 1879-80, showing a decrease of Rs. 41,097. This is accounted for by a sum of Rs. 40,341 having been erroneously entered in 1878-79 under this head in the accounts of the Darjeeling Municipality. The following explanation was given by the Deputy Commissioner in that year's report for this entry:—"In Form No. 1 (Income) the amount drawn from the treasury to defray water work expenditure is shown under the heading 'payment for services rendered to individuals' in conformity with the mode of preparation of this form adopted last year." In second class municipalities this item of income also showed an increase of Rs. 15.293. This was mainly due to a sum of Rs. 14,000 having been granted by Government from the Nizamut Deposit Fund for the improvement of the drainage of the city of Moorshedabad.

The item of Rs. 21,004 against Grants-in-aid from provincial and local funds in 1878-79 is partly explained by the fact that a payment of Rs. 15,000 made by Government to the Darjeeling Municipality on account of the old Town Hall was credited under this head.

Will of the hunting up the sandence of taxahion per head of population was population was 10 annua 10 annua and 1 via.

30. Teld and sendill.—The net balance of the previous year, amounting to Ra. 4,43.255, added to the income of the year under report gave a total sum of Ra. 26,51,154 as available for expenditure by the various municipalities daving the year. The total expenditure during the year amounted to Ra. 29,59,179 as shown below, and the balance at the close of the year, after adjustment of the deficit balances, was Rs. 3,91,975.

31. Expenditure.—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations

during the year :-

Expenditure.

	FIRST CLASS MUNICIPALITIES.					SECOND CLARS MUNICIPALI- TIES. UNIC		ors.	STATIONS. TOTAL		ME			
Heads of Expendences.	Suha	rha of outto.	Hor	vrah.	interio	in the r of the vince.								
	1876-79.	1672-90.	1879-79.	1879-90.	1878-7P.	1978-9A.	1878-79.	1979-69.	1879-79.	1879-90.	1878-79.	1879-80.	1678-79.	1979-60.
	Ra.	Rs.	Ra.	Rs.	Rs.	Re.	Rs.	Re.	Re.	Ra.	Ra.	Re.	Ra.	Re.
Retablishment, in- cluding collection	58,162	53,084	<b>53</b> ,071	23,817	65,795	€6,742	65,475	67,344	16,330	16,352	2,698	2,718	2,88,731	2,30,057
charges. Police	72,479 1,68,765	89,071 7,44,687	84,204 43,185			1,74,803 1,34,236	1,99,856 60,475			67,857 16,367	8,978 6,171	2,670 4,871	5,46,430 4,2 :,948	6,73,377 4,25,7 <b>24</b>
Reads Watering roads Lighting Drainage works	78,755 13,192 85,636 8,981	1808	97,418 10,046 80,681 2,885	82,036 845	1,78,824 16,174 16,685 0,887 65,066	1,88,764 14,815 16,097 7,600 66,049	1,19,980 1,827 8,768 20,447 1,804	1,09,268 3,144 2,958 80,019 8,199	7N0 13 1,607	16,874 803 12 105 786	127	7,505 81 289	434,199 87,032 87,254 65,624	4,75,646 41,169 82,917 50,604 76,592
Water-supply Buildings Other public works, including gardens and other similar		701 17,511	1.03 s 77 u	397 3,103	19.29× 11,00±	54, 149 6,388	12,799 6,463	11,538 10,328		1,154	123	10 885	34,989 20,291	69,058 Tu,028
works.  Sanisary and Chari- table establish- ments (hospitals, almshouses, vac-	5,944	5,744	8,506	<b>4.</b> 765	19,176	21,588	24,097	25,040	984	1,534	\$13	175	53,519	59,109
gination, &c. Education, science	8,205	8,000	1,284	1,282	7,462	8,256	11,755	11,171	410	313	845	538	24,401	84,897
and art. Miscellaneous	46,875	80,388	16,834	13,784	53,728	50,322	81,372	24,675	9,039	7,153	1,838	1,998	1,58,381	1,32,119
Total	4,73,034	4,90,288	2,05,743	2,20,745	7,58,688	7,95,207	B,G4,843	6,01,262	1,83,808	1,80,038	21,657	21,597	21,54,403	23,89,170

32. The expenditure amounted to Rs. 22,59,179, against Rs. 21,54,403 in the previous year, showing an increase of Rs. 1,04,776. Increased expenditure was incurred under the following heads:—

						Amount of increase.
						Rs.
Establishment	and colle	otion char	ges			3,326
Police	•••	•••	***	***	•••	26,947
Conservancy a	nd cleans	ing			•••	2,782
Roads						28,223
Drainage work	ka		•••		•••	22,350
Water-supply		<b></b>	•••	•••	•••	10,968
Buildings	•••		•••		•••	34,067
Other public v	vorks		•••	•••	•••	1,737
Sanitary and	haritable	establish	nents	•••		5,790
			Total i	norease		1,36,190

#### There was a decrease of expenditure under the following heads:-

						Amount of
27. W 2	٠.					Rs.
Watering ros	ds	• •••	•••	***		1,028
Lighting	•••	***	***	•••		4,115
Education		***	•••	***	• •••	14
Miscellaneous	***	•••	•••	•••	•••	26,262
•			Total d	lecrease		31,414
					•••	01,41

33. Establishment and collection charges.—If each class of municipalities is

			Cost	of estab	lishmen	0	Collection charges.			
			1878-79.	1879 80.	Increase.		1878-79.	1879-80.	Increase.	Decrease.
			Rs.	Rs.	Re.	Ra,	Its.	Ra.	Rs	Rs.
First class	munic	ipal-	1,15,247	1,15,110		137	26,781	28,533	1,752	
ities. Second clas ities.	s munici	pal-	43,999	43,787		212	21,476	23,557	2,081	
Unions Stations			12,881 1,877	12,797 2,503			8,949 1,021	8,555 215		394 806
	Total		1,73,504	1,74,197	1,042	349	53,227	65,860	8,833	1,200

separately taken, it will be observed that the cost of establishment proper in first class municipalities less than in the previous year by Rs. 137, while the charge for collection increased by Rs. 1,752. second class municipalities also there was a decrease in the cost of establishment to the extent of Rs. 212, but a rise in the

cost of collection by Rs. 2,081. In unions and stations the cost of establishment increased by Rs. 416 and Rs. 626 respectively, while the cost of collection decreased by Rs. 394 and Rs. 806 respectively. In the establishment and collection charges taken together, there was a net increase of Rs. 8,326, as will be seen from the table on the margin.

34. Police.—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,73,377, against Rs. 5,46,430 during the previous year, showing an increase of Rs. 26,047. The following statement shows how the increased expenditure was distributed among the various classes of municipalities:—

						Increase.	Becrease.
						Rs.	Rs.
First	olass	municipalities	•••	•••		20,745	•••
Second		-	•••	•••		4,098	
Unions		***	•••	•••	• • •	2,210	•••
Station	8	•••	•••	•••	•••	•••	106
				Total		27,053	106

Acreased cost was incurred on account of police in the following first class municipalities:—

						Amount of increase.
						Rs.
Burdwan	•••			•••		509
Midnapore	•••	•••	•••	•	•••	574
Hooghly and	Chinsurah	•••	•••	•••		578
Serampore	•••	•••	•••	•••	•••	212
Utterparah	•••	•••	***	•••	***	170
Howrah	***	•••	***	•••	•••	718
Suburban mu	nicipality	•••	•••	•••		17,492
Kishnaghur	• •	***	•••	400	***	1,006
				nd over	444	21,259

						Amount of
						Ra.
			Brought f	orward	·	21,259
Rampore Ber	uleah	***	•••	•••	•••	" <b>?</b>
Dagoa	•••	•••	•••	***	***	616
Commillah	***	•••	•••	***	•••	62
Patna .	•••	•••	***	•••	***	871
Gya	***	***	***	•••	•••	191
Durbhunga	***	***	•••	•••	•••	69
Chupra	- ***	•••	•••	•••	***	429
Monghyr		•••	***	•••	***	430
Bhagulpore	•••	•••	***	•••	•••	165
•		•	Total is	ncrease		24,099

The largest increase was in the Suburban Municipality. This is accounted for by the adjustment during the year under report of police charges between the Commissioner of Police and the Municipality, which had not been adjusted and balanced since 1873.

In the municipalities named below the cost of police was less than in 1878-79:-

				•		Amount of decrease.
•						Rs.
Santipore		•••	•••		•••	1,183
Ranaghat		•••			•••	168
Jessore	•••			•••		488
Darjeeling		•••		***		237
Chittagong				•••		375
Arrah	•••	•••	***	•••		73
Mozufferpore		•••		•••		231
Purneah	•••	esb 6	•••	•••		599
			. T	otal decrease		3.354

In second class municipalities the largest increase occurred in the districts of 24-Pergunnahs, Nuddes, and Mozufforpore. In unions the expenditure on police showed increases in the districts of Burdwan, Presidency, Dacca, and Patna Divisions.

35. The following statement shows the strength of the municipal police during the year 1879 as compared with the previous year. The suburban police is under the Commissioner of Police, Calcutta, and is therefore not included in the statement :-

Ya	JH.		Inspectors.	Sub-Iuspectors.	Head Con- stables.	European Constables.	Constables.	Chowkidare nos enrolled under Act V of 1861,
1878 1879		<b>4</b>	4 3	14 17	356 355	2 2	5,962 5,926	24 24
Increase Decrease		•••	<u>.</u>	3	<u>i</u>	*****	86	11.000

Of the three additional sub-inspectors employed during the year, two were entertained in the Hooghly Municipality in the place of one inspector, and one sub-inspector was added to the strength of the Monghyr municipal police. Of the decrease of 36 constables shown in the above statement, the greater part was caused by reductions in the police force of municipalities in the districts of Pubna, Dacca, Furreedpore, Tipperah, and Shahabad.

36. In the municipal police, the number who can read and write is

given below :-

			-	
Inspectors	***	•••	***	3 or 100 per cent.
Sub-inspectors Head-constables	***	***	***	14 , 82 ,
	•••	•••	***	247 , 70 ,
Constables		***	•••	716 12

Three head constables and 654 constables were under tuition when the year closed.

87. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: -- In first class municipalities 20.25 per cent; in second class municipalities 34.76 per cent; in unions 5472 per cent; in atations 1381 per cent; in all grades of municipalities taken together a general average of 2597 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first class municipalities 3 annas and 10 pie; in second class municipalities 2 annas and 8 pie; in unions 2 annas and 3 pie; in stations 3 annas and 4 pie; in all the municipalities, unions, and stations taken together the incidence was 3 annas and 1 pie per head.

38. Conservancy and Cleansing .- The total amount expended during the

year under this head was Rs. 4,25,724, against Rs. 4,22,942 in 1878-79, showing an increase of Rs. 2,782. The increase occurred in first class In unions ... ... 710 ... 440 municipalities (Rs. 698), and in second class municipalities (Rs. 3,234). There was, on the other ... 1,150

hand, a decrease of Rs. 1,150 in the expenditure under this head in unions and stations.\*

The conservancy of first class municipalities was generally well administered. In second class municipalities where money was available kitchen refuse and street sweepings were removed, but the supervision of private necessaries was not thoroughly undertaken in any of them for want of funds. For the same reason the conservancy work in unions and stations was very imperfectly carried out.

39. In the Burdwan Division, the conservancy of the town of Burdwan has been more than once reported on in very favourable terms by the Sanitary Commissioner. Indeed the system of cleaning private privies adopted by the Municipal Commissioners is said to be the best in these provinces. It is stated that when a public latrine is under construction in any part of the town a proclamation by beat of drum and printed notices is issued informing the residents of the locality that on its completion they must either resort to it or have private latrines ready inside their own premises, and that all cess-pits must be closed. The municipality undertakes the removal of night-soil from private latrines on payment of a monthly fee of 8 annas in advance. The fee must be paid into the municipal office by the fifth day of each month, failing which the cleansing is discontinued. At the expiration of the ready and the second of the private of the second of t more, if the fee still remains unpaid, an inspection of the privy is made, and if it is found filthy, the occupier is prosecuted. It is not compulsory on persons to avail themselves of municipal service, but as a strict supervision is exercised by the Commissioners over all private latrines, the residents, as a rule, find it to their advantage to accept that service. Two pairs of public latrines were begun during the year; one pair was completed at its close, and was open for the use of the public. There are now ten latrines in the town, and the staff of servants employed at each consists of one sirdar mehter on Rs. 6, one under-mehter on Rs. 5, one mehtranee on Rs. 4, one carter and one trench-digger on Rs. 5 each. There are now 1,447 private privies daily cleansed by the municipal staff at a cost of Rs. 4,110-8 per annum. The sum realized in payment of the service amounted during the year to

Rs. 8,712-12.
In Howrah, the working of the Latrines Act, VI (B.C.) of 1878, has been in Howrah, the working of the Latrines Act, VI (B.C.) of 1878, has been introduced has proved attended with success, and the system of conservancy introduced has proved beneficial to the residents. Since the close of the year the Act has been

extended to three more sections or wards of the town.

In the Hooghly and Chinsurah Municipality much attention was paid during the year to the conservancy of the town. All the streets were regularly swept, and the side drains were kept clean. There are seven latrines within the town for the convenience of the lower classes, who are allowed to use them free of charge. To afford the Commissioners a legal authority to control the removal of filth from private premises, and to enable them to levy fees for the cost of maintaining an establishment of nightmen, Act VI (B.C.) of 1878 was extended to the nunicipality with effect from 1st April 1880.

In the Serampore Municipality, the ordinary conservancy work of clearing the drains and sweeping the main streets have been carried out pretty fairly, but the arrangements for the removal of night-soil from private premises are

very defective.

In the Utterparah Municipality the conservancy of the town was well attended to, the drains were thoroughly cleansed, and all low jungle was cleared. A large nullah, which is the main drainage channel of the northern division of the town, has been put in order, and it is said that boats of burden can now easily pass through it.

The conservancy of the town of Midnapore was cared for so far as

the means under the Commissioners permitted. There are eight latrines within the municipality, and some more are under construction. A proposal for the extension of the Latrines Act [VI (B.C.) of 1878] to certain mobullahs of the town is under the consideration of this Government.

In the second class municipalities of the Burdwan Division, the work of conservancy was not much attended to for want of funds. There was, however, some increase of expenditure under this head in the towns of Culna, Ranee-

gunge, and Baidabatty.

40. In the Presidency Division, the expenditure on "conservancy and cleansing" in the municipality of the Suburbs of Calcutta diminished from Rs. 1,62,765 in 1878-79 to Rs. 1,44,637, thus showing a decrease of Rs. 18,128. The Latrines Act has been in operation in this municipality since 1st October 1878, and in the opinion of the Sanitary Commissioner the system followed is an admirable one when well looked after. The present scale of fees having been found to be productive of hardship to the poorer classes of rate-payers, the Commissioners had under consideration during the year a proposal for the revision of the scale, but the question had not been decided when the year closed.

Several representations were received by Government in the course of the year under report from owners of holdings, such as gardens and tanks, where there are no privies, and from the authorities in charge of the Alipore Jail and the Refermatory where the services of the Municipal establishment are not employed for exemption from the payment of fees under the Act; but the Advocate-General, who was consulted in the matter was of opinion that, under the Act, all houses and lands which have no latrines, and all holdings, including

tanks and gardens, must pay.

During the year the municipal trenching grounds were put under cultivation as an experimental measure at a cost of Rs. 110, including the wages of gardeners, and a sum of Rs. 548-6-3 was realized by the sale of the produce. It is also reported that there was some demand for manure from the grounds on the part of owners of gardens in the town and suburbs, and it is anticipated that, as

its value becomes more widely known, the demand will be greater.

In the Kishnaghur Municipality, the Latrines Act was extended during the year to two of the wards of the town, in the first instance, with effect from 1st July 1880. The date of enforcement of the Act was, however, postponed on the representation of the Commissioner of the division to 1st October 1880, to enable the Municipal Commissioners to arrange for the importation of an adequate staff of nightmen and to acquire lands for the trenching of night-soil. Since the close of the year the fees to be levied under the Act have been fixed

at the rate of 6 per cent on the annual value of holdings.

\* In Berhampore, in the district of Moorshedabad, satisfactory improvement is said to have been made in the conservancy arrangements of the municipality. It is stated that the people are now beginning to understand that cleanly habits, and keeping their premises clear from all dirt, are conducive to health. There are nine latrines in the town. It is proposed to erect others on a cheap plan near the banks of the Bhagirrutty. The night-soil is buried in two pieces of ground situated at the two extremities of the town, and a commencement has been made in the way of thrning the land so manured to advantage. It is reported that a portion of one of the plots was cultivated during the year and sown with linseed, mustard, and wheat, and that the outturn sold for Rs. 66. Since the close of the year, more land has been brought under cultivation.

In the other second class municipalities of this division, the conservancy work done embraced only the cleaning of drains and the cutting of jungle.

In the Rajehahye and Cooch Behar Division, the municipality of Darjeeling spent Rs. 8,546 on conservancy. Some night-soil trenching grounds which were situated in the immediate neighbourhood of houses were closed and new grounds were opened elsewhere.

In Rampore Beaulean, the Latrines Act was extended to the town during the early part of the year, but owing to the inability of the Municipal Commissioners to frame a scale of fees to be levied under section 3 of the Act it has

not vet been brought into force.

42. In the Dacca Division, the Latrines Act was brought into operation in the town of Dacca late in the year, and consequently the operations under the Act could not be extensively carried out.

In Commillah also the Act was introduced during the year, but work was not commenced under it owing to the scale of fees to be levied under section 3 not having been prepared and approved during the year.

43. In the Patna Division, in the city of Patna, there are five public latrines in full use. They are said to be much resorted to, but a great many more are required for a large town like Patna. Well-privies are gradually falling into disuse, and no new ones are allowed to be built. The filth from the public latrines of the town is deodorized under the dry-earth system. It is also reported that the Municipal Commissioners have undertaken an experiment of drying the contents of private privies and selling the material

to a low class of people who use it as fuel for burning bricks.

In the town of Arrah some attempt was made during the year to remove filth from private houses. It is reported that in six of the mohullas of the town the municipal conservancy carts go round at fixed times every day and receive the filth from the sweepers. When all has been collected the carts carry it away to a piece of land which has been taken up by the municipality for the purpose. Here it is put into trenches and covered over with dry earth. The well-privies in some of these mobullas have been closed, and those in others are being gradually stopped. The Commissioners have procured an iron conservancy cart for receiving and carrying away filthy water, and have appointed sub-committees to superintend the conservancy arrangements in the different mobultas.

In Gya the provisions of the Latrines Act were extended to the town during the year. As a preliminary step the Act was enforced in one of the worst parts of the town called Purani Godown, and it is reported that it has worked well and to the advantage of the people living in that quarter. The Act will be introduced all over the town in the current year so soon as carts are Two trenching grounds have been secured at the two extremities

of the town.

At Chupra, in the district of Sarun, two latrines were constructed during the year—one for males and the other for females,—at a cost of Rs. 462-3-2. The Commissioners propose to construct three more during the current year. The filth from the public latrines is buried in trenches, but the arrangements for the disposal of the soil from private premises are very defective. The provisions of the Latrines Act have not yet been extended to the town.

At Durbhunga five latrines were constructed during the year and three conservancy carts were purchased. The municipality has now 24 latrines for the accommodation of the public.

During the year the Commissioners of the Mozufferpore Municipality applied to Government for the extension of Act VI (B. C.) of 1878 to the town, but they have since the close of the year withdrawn their application, owing, to the heavy additional taxation which it would entail. The existing arrange-

ments in the town are not unsatisfactory.

44. In the Bhagulpore Division, the municipality of Monghyr spent Rs. 6,273 on conservancy during the year. The system of having the conservancy looked after by the police, which previously prevailed here, was done away prevailed here. with, and two conservancy inspectors were appointed on Rs. 50 and Rs. 25 per mensem. A proposal for the extension of the Latrines Act to the town was under discussion when the year closed. It is reported that cultivators in and around the town of Monghyr are desirous of having their fields manured by the municipality and are ready to pay any reasonable rate per bigha for the privilege.

In the Bhagulpore Municipality one masonry latrine was constructed during the year. There are now 13 masonry and 61 mat latrines open in the town for the use of the public. The Latrines Act was extended to the town with effect from 1st November 1879, but was not brought into force till after the close of the year, and that only in a part of the town called Sujagunge.

In Colgong two new latrines were constructed and one conservancy cart was purchased. A piece of land was also purchased for the purpose of erecting

additional latrines.

45. In the Orissa Division, it is reported that much attention was paid during the year to this branch of municipal administration. In Cuttack two new carts were purchased and four additional sweepers were employed. There is a public latrine in use in the cantonment. Two plots of land were leased during the year in the town for the purpose of crecting more latrines. On one of these a latrine was erected, but had not been thrown open to the public when the year closed. Another plot of land has also been leased for the purpose of trenching filth. Three new carts and other appurtenances have been purchased at a cost of Rs. 74%.

46. In the Chota Nagpore Division, in the second class municipality of Ranchi, arrangements were made during the year for the closing of all well-privies in the town. Lands for trenching filth were also in course of acquisition when the year closed. The sweepings of the town are said to be partly sold as manure and partly utilized by the municipality in filling up

holes and hollows.

47. The following table shows the proportion of the total income spent under the head of "conservancy" in the municipalities of the different divisions:—

Divisions.	In the	e first impulities.			Inu	ilons.	In ste	tions.	In all classes of municipalities taken together,	
	1878-79.	1879-80,	1875-79.	1878-80.	1878-79.	1879-80.	1878-79.	1879-90.	1878-7U.	1879-80.
Burdwan Pratidoucy Rajabalyo and Couch Behar Bacos Chilisacong Fatna Ehagul pore Oriana Close Naspore	9 13 29 d7 18 21 18 81 14 63	24-54 27-62 8 67 33-70 14-24 15-41 18 05	12:00 6:68 16:17 10:25 12:00 12:01 15:46 13:67 21:70	14:86 6:93 14:23 p: 11:16 12:21 18:33 14:35 21:75	1:96 62:84 84:12 1:71 12:14 10:55 5:14 18:62	211 2678 3473 2 80 17 38 5 75 6 189 16 54	23.76	22 28	18 92 27 15 11 28 21 39 17 12 18 36 16 85 12 23 21 08	21.96 22.99 9.16 22.77 13.67 15.02 14.38 13.15 20.58
Percentage of expenditure on con servancy in each class of munici palities in the province		22.63	12'37	11'94	18:81	13 20	23.75	22-38	19:90	19:28

48. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the municipalities named below:—

In the Presidency Dicision.

Suburban. | Berhampore. Nuddes.

In the Rajskahye and Cooch Behar Division.

Darjeeling.

In the Patna Division.

Barrh.

In the Chota Nagy ore Division.

Hazaribagh.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the following municipalities:—

(1) Bankoora.

(2) Durbhunga.

49. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities:—

Howrah.
Suburban.
Pubna.
Serajgunge.
Darjeeling.

Chittagong.
Motihari.
Bhagulpore.
Ranchi.
Chuttra.

50. Roads.—The total expenditure on roads during the year amounted to Rs. 4,63,040, against Rs. 4,34,817 in the previous year, showing

an increase of Rs. 28,223. The erection of the control of the cont
--

•	Rs.
In the Suburban Municipality	22,578
., Howrah	. 4,183
" the municipalities in the interior of the province	12,940
•	
T	al 39,701

The increase of Rs. 12,940 in the municipalities in the interior was distributed in the manner shown below:—

				Amount of increase.
				Rs.
In municipalities	in the	Burdwan Division, exc	ept Howrah	 2,894
Ditto	ditto	Rajshahye and Cooch	Behar Division	 4,381
Ditto	ditto	Patna Division	•••	 9,100
Ditto	ditto	Bhagulpore Division	•••	 2,688
			Total	 19,063

There was decreased expenditure under this head in the first class municipalities of the divisions named below:—

					Amount of decrease.
					Rs.
In municipalities of the Presidency D	ivision,	exce	pt the Sub	nrban	
Municipality · · ·	•••		·		161
In municipalities in the Dacca Division	n		•••		5,198
In the Chittagong Municipality			•••	•••	764
			Total		6,123

The increase in the Suburban Municipality was owing, it is reported, to the cost of stone being higher than in the previous year. In 1878-79 the stone used for road repairs was mostly ship's ballast, while in the year under report the repairs were effected entirely with country stone, which is said to be more expensive but at the same time more lasting.

51. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded

from the operation of that Act, and placed in charge of district road cess committees:—

Names of roads excluded. Names of Municipalities The Doomka road. The road from Scory to Cynthea. Scory-in Beerbhoom The road from Scory to Ahmoodpore. A portion of the Nattore road.

1. The Jessore road from Tepakhola to Goaloha-Rampore Beauleah-in Rajshahye ... mut. The old Talms road from Jessore road to Kha-... - 2. Furreedpore baspore The new Talma road from jail to Bhojandanga. The port road. 1. The road from Balasore to Mitrapore. Balasore Ditto Balasore to Balaramgiri. Ditto Balasore to Basudebpore.

52. In Bogra one of the principal thoroughfares of the town, called the Thana road, was metalled during the year.

In Furreedpore two metalled and two unmetalled roads were constructed,

and all the existing roads were kept under proper repair.

In the municipality of Nulchitty, in the district of Backergunge, a road

was metalled at the expense of a native lady.

In the Jhallocatty Municipality, in the same district, eleven roads were metalled, and ten bridges and culverts were constructed at the expense of the Ghosal family of Bhookoylash, in the suburbs of Calcutta, at a cost of about two lakhs of rupees, they being the owners of most of the land in the town.

In the union of Backergunge a new road was made, and a long-felt

want was supplied.

In the municipality of Jamalpore three new roads were constructed

during the year.

In the Patna Municipality a new road was constructed joining two of the principal roads of the town. The original site of the road was a shallow canal which, being situated in the midst of a thickly populated part of the town, was used as a receptacle of filth.

In the Churah Municipality a native gentleman, Rai Mahabeer Proshad Shah, Bahadoor, contributed Rs. 8,360 for converting a bund skirting the north

of the town into a metalled road.

In Durbhunga three miles of roadway was metalled, and a new masonry bridge, which was commenced in 1878-79, was completed during

the year.

In Mozufferpore two new roads were metalled with kunkur. One of the roads leads from the railway station to the heart of the town, and the metalling of it was a work of great improvement. A sum of Rs. 900 was presented to the municipality by some zemindars of the town for planting trees on the road sides, and 1,122 valuable trees, such as mahogany, sissoo, and toon, were bought and planted in the town.

toon, were bought and planted in the town.

The Municipal Commissioners of Bhagulpore borrowed during the year Rs. 6,800 from two native gentlemen in order to enable them to pay the bills of contractors for road-metal and to meet the cost of metalling a road in the town. Of this amount Rs. 2,800 were borrowed without interest, and the remaining Rs. 4,000 carried interest at the rate of 6 per cent. per annum.

In the municipality of Jajpore, in the Origsa Division, three new roads were constructed during the year. In Kendrapara a large portion of the income was spent in metalling a principal thoroughfare of the town.

In the Hazaribagh Municipality a new road was constructed, and mangoe trees were planted on the sides of the Boddamgunge road.

53. Sanitation and Drainage.—During the year under report the expenditure under this head amounted to Rs. 59,604,

against Rs. 37,254 in first class municipalities... 5,781

Total ... 7,254

Topalities and unions, as shown on the margin.

54. The construction of the works in connection with the Dinagepore drainage scheme, referred to in last year's report, was taken in hand, but owing to the lateness of the season when the work was commenced it could not be completed during the year. It was afterwards found necessary to excavate the silt deposited during the rains in the main drainage channel and to extend the limits of the protective embankments beyond those originally proposed. The cost of the scheme has consequently risen from Rs. 50,000 to Rs. 72,976. The stagnant Gogra river, the chief cause of the unhealthiness of the civil station. has been cleared out.

The scheme for draining the swamps in and around the station of Rungpore, referred to in last year's report, was prosecuted during the year, but was not completed when the year closed. The station is also being drained by means of properly constructed surface drains. Several ditches and cess-pools were filled up, two public latrines were erected on the dry-earth system, and some bridges which caused obstruction to the drainage were dismantled

and reconstructed.

The improvement of the drainage of the city of Moorshedabad, the plan of which was stated in last year's report to have been made, was taken in hand during the year under report. The project contemplates the cutting of large drains from different points of the city to be connected with the Gobrah Nullah. It is expected that the works will be completed during the current year. A large and deep drain from the Nizamut stables to the river was put into an effective state, and a long choked-up drain at Binak Chouraha, and several obstructed drains and culverts across the main road and other streets of the city, were opened out. A sum of Rs. 29,238 was spent by the municipality during the year on these improvements, of which Rs. 14,000 was contributed by Government from the Nizamut Deposit Fund.

Some improvement was made during the year in the drainage of the town of Cuttack. A sum of Rs. 6,530 was spent in the construction of a main drainage channel for the castern portion of the town. It is reported that steps are being taken for the drainage of the remaining portion of the town during

tb	ie current year.	•	
	In January.	In July.	•
2	Scory. Beerbhoom. City Moorshedabad.	24 Nusceerabad.	58. During the year the Sanitary Commissioner inspected the towns and municipa-
5	Beauleah. Goalundo.	In August.	lities named on the margin. These visits have
6	Barrh.	25 Purneah.	in many instances resulted in much practical
	Kishnaghur.	26 Maldah.	benefit to the towns. The recommendations
8	Farreedpore.	27 English Bazar.	
	In February. Jessore.	In September.	of the Sanitary Commissioner have been adopted to the extent to which the funds
	Julpigoree.	· -	permitted; drainage has been placed on a
	Pubus.	28 Bankoors.	
	Daces.	29 Raneagunge.	more satisfactory footing; public latrines
		30 Burdwan.	have been supplied in some places where
	In March.	31 Bhagulpore.	there were none, or multiplied where they
18	Deeghur.	į .	
14	Buxar.	In October.	were insufficient; private latrines have been
	Gya.	1 22 0010001	better controlled; night-soil has been
	Mudhubani.	32 Hazaribagh.	
17	Mozufierpore.	38 Purulia.	trenched; the burial and burning arrange-
	Motibari.	34 Ranchi.	ments have been better regulated; promis-
	Darbhunga.	1	
ZÜ	Monghyr.		cuous burials have been stopped; and the
	In April.	In December.	pauper dead have been disposed of in
21	Chittagong.	35 Hooghly.	a more satisfactory manner.
	Comiliah.	36 Howrab.	a more sammoner, manner.
23	Noakholly.	37 Serampore.	

55. Water-supply.—The expenditure under this head amounted to Rs. 76,592, against Rs. 65,624 during the previous year, thus showing an increase of Rs. 10,908. The increase was thus distributed among the various municipalities:-

						Lus.
In the	Subur	ban Municipality		•••		701
"	first	class municipalit	ies in the interior	1+1	***	3,894
"	second	"	***	***	•••	6,390
				Total	۸	10.985

There was a decrease of Rs. 17 under this head in unions. The net

increase was, therefore, Rs. 10,968, as stated above.

56. The Darjeeling water-works referred to in last year's report were completed during the year under report. The cost of the works amounted to Rs. 1,04,522-2-3, exclusive of a sum of Rs. 10,500 which is estimated as the cost of distributing the water in the town. To meet this outlay, the Government of Bengal granted Rs. 32,000. There was also an unexpended balance of Rs. 34,000 of a loan of Rs. 40,000 granted by Government a few years back, and a further sum of Rs. 50,000 was borrowed from the Cooch Behar estate. The water-works were opened by the Lieutenant-Governor on the 19th April last.

At Dacca, two miles of piping was laid during the year, and the Commissioners are only waiting for hydrants from England to declare the extended water-supply open to the public. It is reported that the Nawabs Abdul Gunny, c.s.I., and Ahsanoollah Khan Bahadoor, the two noblemen of Dacca from whose munificent gifts the cost of the water-works were met, have also at their own expense laid pipes over a distance of 13 miles, from the town to their garden-houses, and that they have announced their intention of putting hydrants throughout this length in order that the people living along the line of the pipes may have the full benefit of the water-supply.

58. At Madaripore a tank near the sub-divisional office was re-excavated. and with the earth obtained three large ditches were filled up. A small tank in the same locality was replenished with good drinkable water from the river running below the town by means of palm-tree pipes. Another old tank in the town was also enlarged, and with the earth obtained some objection-

able hollows were filled up.

In stations

At Brahmunberia two new tanks were excavated during the year at the cost of two private individuals who have made over their proprietary rights in the tanks to the municipality.

At Cuttack, the Municipal Commissioners spent Rs. 1,000 in cleaning a tank, and Rs. 200 in sinking wells in the parts of the town where they were

most needed.

At Pooree four public wells were cleaned out and a regulating sluice for a tank, known as the Narendra tank, was constructed during the year from the Lodging-house Fund. The Maharajah of Burdwan paid Rs. 10,633 for improving a tank, called the Markanda tank, of which he is the proprietor.

59. Buildings.—The expenditure under this head shows an increase of Rs. 34,067 over that of 1878-79, the figures being Rs. 69,056 in 1879-80 against Rs. 34,989 in 1878-79. The increase was distributed as follows:—

			Amo	ant of increase.
				$\mathbf{Rs}$ .
In the Suburban Municipality				17,511
In the 1st class municipalities in the	interior	•••	•••	19,151
In the unions	• • •	•••	•••	311
		Total	•••	36,973
There was decreased expenditure	nndan thi	a hood		,
THOSE was decreased exheunting	miner m	s nesu :		
			Amo	nat of decrease, Rs.
In Howrah, 1st class municipality	***	•••		1,527
In 2nd class municipalities		•••	•••	1.266

1,266

2,906

Total

113

The expenditure of Rs. 17,511 in the Suburban Municipality was incurred in the purchase of an office for the Commissioners. Hitherto the office of the municipality was located in a portion of the Government buildings occupied by the offices of the Magistrate and Collector at Alipore. As long as the Commissioners were permitted to occupy these quarters rent-free, they were content to remain where they were, although the building was unsuited for their purposes; but as the Public Works Department insisted on receiving a

rent of Rs. 100 a month, the Commissioners in meeting resolved to purchase a house of their own. The house purchased is situated in a central position, and is in the vicinity of the various Government offices at Alipore. The house is said to stand on a piece of land measuring 13 beeghas and 4 cottahs.

a space amply sufficient for all their cattle and plant.

60. During the past year the Commissioners of the Darjeeling Municipality built a Town Hall for the station at a cost of Rs. 29,616-12. Of this sum, Rs. 15,000 were granted by Government, Rs. 2,250 were raised by the sale of two location sites, and the remainder was paid by the Commissioners from their ordinary revenue.

At Hazaribagh a hall was constructed during the year from the municipal fund, and the opening of a conservancy farm is reported to be under

the consideration of the Commissioners.

At Purulia a municipal market was established during the year, and sheds

were constructed for the vendors, at a cost of Rs. 685.

At Behar, in the district of Patna, a causeway was built during the year at a total cost of Rs. 5,165, out of which Rs. 2,933 were provided by the municipality, and the balance was subscribed by some of the principal residents of the town.

At Jungypore a public garden was laid out by the municipality on a plot of land made over for the purpose by a Municipal Commissioner of the

At Revilgunge, in the district of Sarun, the Commissioners spent a sum of Rs. 4,960 for erecting a building for the charitable dispensary, and a house

for the resident doctor.

Education.—The municipal expenditure on education during the year amounted to Rs. 24,387, against Rs. 24,401, showing a decrease of Rs. 14 only. In paragraph 5 of the letter of the Government of India, in the Home, Revenue, and Agricultural Department, No. 22, dated the 5th March 1880, reviewing the annual report of this Government for 1878-79, it was remarked that "municipalities might do much good by imparting a rudimentary education to the children of indigent parents who cannot afford to pay fees at all." The views of the Government of India were communicated to all Commissioners of Divisions for the information of municipalities, and it appears that, with a few exceptions, almost all first and second class municipalities now contribute according to their means towards the maintenance of primary schools for boys and girls. Of the first class municipalities, Burdwan, Kishnaghur, Dacca, Arrah, and Purneah do not contribute to this

purpose.

The Monghyr Municipality raised its contribution for education from Rs. 750 to Rs. 1,000. With this sum, nine schools are supported, in which

over 400 boys are educated.

The Bhagulpore Municipality contributes Rs. 600 for elementary education. It is reported that the Commissioners are not in a position to increase this grant. There is a free school in the town supported by a native gentleman, and it supplies education for the children of indigent parents.

In second class municipalities, out of 99 towns, 62 contribute for this ose. Considering the demands on their funds for legitimate municipal purposes, the Commissioners of many municipalities do not think it advisable

to spend any money on education.

62. Audit of Municipal Accounts.—The scheme of local audit of Municipal Accounts referred to in last year's report was sanctioned by the Government of India during the year under report, as an experimental measure for five years. Mr. F. de H. Larpent, a graded officer of the Financial Department of the Government of India, has been appointed as Examiner of Local Accounts. During the year he was instructed to visit some of the municipalities in the Presidency Division, and after inspection of their accounts to devise a system of accounting, which would admit of a proper test audit in future years. From the report submitted by him, through the Accountant-General, it appears to be premature at this stage to endeavour to draw up a set of forms of accounts to be imposed upon all municipalities. Much time would necessarily be lost, first, in thoroughly surveying the accounts of municipalities throughout the province in order to avoid omissions, and subsequently in familiarizing the different bodies who agreed to use them with the stereotyped forms of account ultimately adopted. Moreover, it does not appear that it would be possible under the law to insist on the adoption of the forms by any municipality that might desire to adhere to its present arrangements. What appears to be at present most necessary and most feasible is to have the existing accounts of each institution carefully and regularly audited, and to introduce gradually such improvements as experience and a consideration of local conditions may suggest. The Lieutenant-Governor does not abandon the hope that uniformity, so far as it may be found to be practicable and useful, will ultimately be attained; and it appears to him better to secure, as soon as possible, the primary object of honesty in the administration of these funds, and to work gradually towards such uniformity as may be possible, than, by an endeavour to reach at once a point which cannot be properly attained for two or three years to come, to cause waste of time, and to induce confusion in the accounts with the evils which generally attend it. Mr. Larpent has therefore been directed to begin his work by auditing the accounts of individual municipalities. He is to confine himself, in the first instance, to first and second class municipalities in the Presidency and Burdwan Divisions,

omitting for the present the suburban municipality.

63. During the year, the Dacca and Ranaghat Municipalities suffered heavy losses by the dishonesty of their tax-collectors and other ministerial officers.

At Dacca, the Secretary of the Municipality, who was immediately to blame in the matter, was dismissed, and three of the collecting sircars were prosecuted and punished with imprisonment of various terms. At Ranaghat, the headclerk of the municipality committed the defalcations. The man has been convicted and sentenced to four years' rigorous imprisonment.

To check these frauds as far possible in future, a circular was issued in February 1880 directing all Commissioners of Divisions to satisfy themselves that in each municipality of their division a proper system existed for checking the house-rate and other detailed registers of collections, and for seeing that all collections were duly paid into the treasury, and that all balances and remissions were carefully examined and accounted for.

> I have the honour to be, SIR. Your most obedient servant. COLMAN MACAULAY, Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

FOR

CALCUTTA.

#### FORM No. I .- Statement showing the Income of

	4	1	1		8	6					,		8						********			
		1.			1		No	MBRI	OM	MR	MWN ER.	RB (	p		INCOME DURING THE YEAR PROM OCER				mor.			
,		delpalit	İ	-	nicipal	a	٥		d	١,	1	0	h	year.	4	6		d	•	1	,	<b>A</b>
	DISTRICT.	Serial number of Man	Name of Municipality.	Ant under which constituted,	Population within mu	Kr-officio.	Nominsted.	Elected.	Total.	Officials.	Non-officials.	Kuropeans.	Natives.	Balance from previous	Class I.	Clars II.	Class III.	Class IV.	Chaus V.	Chass VI.	Olass VII.	Class VIII.
,														Rø.	Ra.	Rs.	Ra.	Ra.	Re.	Ra.	Bs.	Ra.
84	- Pergunnahi	1	Calcutta	IV (B.O.) of 1876	409,086	2	23	49	73	11	68	18	55	8,13,317			<b></b>			•••	<b>.</b>	

#### FORM No. II .- Statement showing the Expenditure

1	8	3	4	6	d	7	8	9	10	11	18	18
District.	Serial number.	Name of Munsupality.	Balance from previous year.	Income during year.	Interest on debt.	Bend office establish- mette.	Callection of octroi.	Collection of other taxes and sources of inc.me (if any special catholishment apart from that of the head office is maintained).	Conservancy and cleanaing.	Police.	Registration of births and deaths.	Lighting.
M-Pergunnaha	1	Calcutta , ,	Rs. 8,13,317	Rs. 34,33.400	Rs. 9,09,651	lks. 1,79,315	iks.	lts. 60,363	Ra. 1,90,495	Rs. 3,01,132	Rs. 3,294	Rs. 2,71,169

#### the Calcutta Municipality during the year 1879-80.

•	10	11	12	13			16		15	10	17	18	19	20	21	29	23	24	<del>- 244-14</del>
Tax on houses and lands.	Receipts from licenses on trades.	Wheel-tax or other form of receipt from tearinees and other vehicles (excluding balance).	Tax on animals.	Tolls and ferries.	lax on persons arcord. ing to thur eretum stances and property to be projected	Water-rate.	Lighting-rate.	Police-rate.	Total income from taxation.	Rent of houses, gardens, markets,	Fines,	Miscellaneous,	Payments for municipal services rendered, &c.	Grants-in-sid from Provincial or Local Funds.	Total income of year, excluding	Total, including balance.	Inculence of taxation (column 18) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.
Re.	Re.	Re.	Rs.	Re.	Re.	Ra.	Rs.	Re.	Rs.	Ra.	Re.	Rs.	Rs.	Re.	Rs.	Rs.	Rs. A. P.	Rs. a. p.	
18,10,406	2,78,688	1,70,894			••••	4.59,362	:,62,007	2,91,252	27,62,597	1,44,949	08,704	2,03,126	2,81,064		34,83,100	42,18,717	G 12 0	863	

#### of the Calcutta Municipality during the year 1879-80.

14	18	16	17	18	19	20	21	22	23	24	25	26	
		Expan	DITURE.										j 
Construction and main- ter ance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Sanitary and chari- table establishments (nospitals, alms- hutees, vaccination, &c.)	Education, Science, and Art.	Miscellancous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Rawaren.
Rs.	Rs.	Re.	ita.	Ra.	Rs.	Rs.	Rs.	Ra.	Bs.	Rs.	Rs.	Rs.	
3,80,391	47,051	47,909	2,03,560	7,059	6,656	2,77,206		1,19,065		2,67,490	32,79,607	9,06,016	

#### FORM No. I.

## STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

# vi Form No. I.—Statement showing the Income of First Class

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1	,	Ļ					TT ME	BER				01						<del></del>		^		<del></del> -
	ė	Ì		1	nounicipal limits.		,	- Ou	MMI	TTRI	ı. 						TRING 1		B FRO		gor.	
	unicipality	l	İ		nicipa	a.	ð.	o.	d.	6.	1.	0.	۸.	1	G.	ъ.	е.	ď.	ø.	s.	0.	A.
Distrators.	Serial number of Muni		Name of funicipality.	Act under which constituted.	Population within mun	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I. Articles of food or drink for men or animals.	Chast II. Animals for slaugh- ter.	Class III. Fuel, lighting, and washing.	Class fV. Building materials.	Class V. Drugs, groms, and spices.	Class VI.	Class VII. Cloth.	Class VIII.
BURDW	AN I	Drv	ibion.												Rs.	Rs.	Re.	Rs.	Ra.	Ra.	Rs.	Ba.
Burdwan	1	1	Burdwan	V (B. C.) of 1876	28,979	4	3	12	19	7	12	8	13	8,112						<u></u>		
Midnapore		,	Eidnapore	Ditte	81,491	1	11		15	7	8	7	8	3,448								
. 1		1	Hooghly and	Ditto	34,761	n	5		16	5	11	•	12	16,518								
Hooghly	1 1	:	Serampore Utterparah	Ditto Ditto	21,440 4,380	8	13	15 	23 20	8	17 11	6	17 14	4,749 746			:::::			:::	:::	
	1			Total	63,590	24	201	16	59	20	89	16	43	22,013					==		-:-	
Howrah	۱.	s !	Howrah	V (B. C.) of 1876	97,784	4	17		21	4	17	12	θ	2,247								
				Divisional Total	221,941	86	51	27	111	39	76	41	78	35,826							<u></u>	
Panaidi	21C3	D	IVISION.																			
84-Pergunnalu	1	1	Buburban	V (B. C.) of 1876 Ditto	257,149	18	20	15	42	21 B	21	18	17	28,952 D,401							<u></u>	<del>  ::-</del> -
Nudden	₹1	Ō١	Kishnaghur Santipore Ranaghat	Ditto	28,750 28,813 8,958	5	12		17	6	12 8	4	13	2,005					=			=
	1			Total	61,443	15	26	15	53	10	31	13	41)	12,503		j	1			<u> </u>		
Joseph .	1 1	1	Jessore	V (B. C.) of 1876	H,152	. 6	11	<u> </u>	16	7	y	7	9	4,078					-	1		
				Divisional Total	329,781	82	64	15	111	47	04	38	78	45,531					<del> </del>	<del>  :-</del>		<del> </del>
RAMMARYR	ANI MA	D C	OOCH BERAR			ļ								1								
Rajehahyo .			Rampore Beau-	▼ (B.C.) of 1870	22,000	5	,,	l	16		12	8	8	8,400					١	١		
Darjeeling	. 1 1	ıs İ	Darjeeling	Ditto	7,045	*	11		18	4 8	15 28	17 25	1	7,187								
				Divisional Total	29,085	- 9	<u>2</u> 3		:4	-	26	=3	-	10.017			<del> </del>		÷			
			ISION.	4-4-W (D O ) of 200g	69,912	١.	١.,		1	١.	1 12	١.	12	20,894	İ	İ				1		1
Pasca Tipperah	1	16	Daeca Comillah	Act V (B.C.) of 1876 Ditto	12,048	3	11	=	15	6	11	7	8	2,650					<u> </u>	<u>                                     </u>		<u>  :::</u>
				Divisional Total	62, LGO	7	26	-	33	9	23	12	20)	23,149				-:::	<del> </del>			
CHITTA			DIVISION.									١.	l_	361	1							ĺ
Chittagong .	٦,	18	Chittagong, 1st class.	Act V (B.C.) of 1876	20,604	2	19		02	8	12	7	18	361								<del>  ::-</del>
Par	A A	DtΔ	ISTOW.			-		1														
Patns .		17	Patna	V (B.C.) of 1876 :	155, 461	4	23	تا	26	10	16	8	18	16,078				<u> </u>		<u> </u>		<u> </u>
	- 1	18	Oya Arrah	V (B.C.) of 1876 V (B.C.) of 1878	59,386	- a	10	<del>  :</del>	16	7	10	7	14 9	1,119					<del> </del>	<del> </del>		-
Shahabad . Mozufferpore.	۳,	90	Mozuffernore	V (B.C.) of 1876	39,223	3	16	1	119	6	13	6	13	14,307					<del>                                     </del>		=	-
. agauddrutt	1 3	22	Durbhunga Chupra	Ditto Ditto	50,660 46,557	8	12	<u> </u>	12	8	12	8	19	18,457 6,870					<u> </u>	=	<u> </u>	-=
			_	Divisional Total	306,860	21	89	ļ	110	35	76	37	73	87,936			<del> </del>		<u> </u>			<u> </u> =
		23 1	Division. Monghyr	V (B.C.) of 1876	59,688	3	16		19		١,,	11	8	16,754							l	
Monghyr Bhagulpore Purneau		24 25	Bhagulpore	Ditto	69,678 16,657	5	17	Ŀ	23 14	10	1 t 12 10	6	35	1,329 6,657	*****				<u> </u>		=	::
		ı		Divisional Total	140,423	11	44	<u></u>	55	19	86	24	81	26,740						=		=
				GRAND TOTAL	1,225,76	0'115'	316	42	176	164	312	184	202	2,30,184		1		1		1	1	

#### Municipalities in Bengal during the year 1879-80.

0	10	11	19	18	1	14		18	1 16	17	18	19	20	21	22	23	24	23
		Ļ	<del>                                     </del>	-	<u> </u>			1	ļ	+-	+			<del></del>	<del>  _</del>	-	.	<del>  ***</del>
Ą	s on trades.	form of receipt d other vehicles				DETAIL	L.	ation.	gardens, markets,			cipal service	Provincial	year, excluding	g	(column 15) a.	own in column tion.	
Tex on houses and lands	Receipts from licenses on trades	Wheel-tax or other for from carriages and (excluding tolls).	Tax on animals.	Tolls and ferries.	Fees on musical pro- cessions.	Lighting rate.	House scavenging tax.	Total income from taxation	Rent of houses, gard	Fines.	Miscellaneous.	Payments for municipal rendered to individuals.	Grant-in-aid from Loral Fands,	Total income of yes	Total including balance	Incidence of taration per head of population.	Incidence of income shown in 21 per head of population.	Remarks.
Ba.	Re.	Re.	Bs.	Re.	Re.	Bs.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra,	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
\$5,150		2,371	1,885	2,057				41,578	891	923	4,075	9,146	ļ	60,608	64,720	1 6 11	1 15 8	
12,600		1,675	472	67				14,701	418	337	2,003	71	<u> </u>	17,531	20,070	0 7 5	0 8 10	
20,828 20,695 4,417		2,219 1,461 566	925	4,439 2,789 117			===	29,111 24,915 4,900	302 914 #5	393 566 151	3,021 4,585 236			32,127 50,509 5,312	45,643 85,658 6,648	0 13 1 1 0 3 1 1 10	0 14 B 1 4 B 1 8 4	
45,910		4,046	925	7,815				58,226	1,271	1,100	7,642	1		63,218	90,261	0 15 7	1 1 2	
1,20,877	5,189	9,152		1,525	<u></u> .	29,750	30,730	1,97,178	2,516	6,539	16,416			2,22.661	2,21,493	3 0 3	3 4 5	
2,14,547	5,139	17,141	2.752	11,584		29,750	30,730	3,11,676	5,094	8,908	30,186	9,217	-	3,65,031	4.00,851	1 6 5	1 10 3	
2,86,227	1,080	59,573		425			1,87,718	4,15,027		15,023	64,006			1,88,714	5,17,700	199	111.5	
13,928	84	836		2,210				16,008 14,27	1,693	288 101	1 543 679			19,632 15,057	20,190 17,962	0 9 7 0 7 11 0 8 8	0 11 9 0 8 4 0 10 10	
30,028	181	1,172		3,616				4,846 85,191	1,693	483	3,875			40.742	53,345	0 9 8	0 10 10	
7,528		1,172		2,770				10,294	1,000	258	1,100			11 656	15,732	1 1 2	1 6 10	
2,73,743	1,270	40,745		7,005			1,57,713	4,60,516	1,693	18,700	65,171			5,41,116	5,56,677	1 6 4	1 10 3	
7 995		1.200	720	1,713				10,968	•	145	1.003			12,116	15,576	, 0 7 11	0 8 9	
7,935 14,198			855					14.038	27,063	864	81,570			1,24,040	1,32,127	0 7 11 2 0 10 0 14 0	0 8 0 17 10 1 4 11 4	
11,583		1,200	1,075	1,713				25.521	27,953	1,000	82,573	····		1,87,656	1,47.703	014 0	-11 -	
49,555 9.817	6-1-4-1 1-11-4-1	5,112 		12,450 343			2,800	70,048 9,580	2,915 · · · ·	631 211	1 <b>3</b> ,116 1,293	18		80.768 11,047	1,07,302 14,652	1 0 2	1 4 0 0 13 7	
64.778		5,1 62		12,413			2,909	79,020	2,915	842	14,400	13		97,803	1,20,951	0 15 +1	1 0 3	
10,734		1,060	<u></u>	9,315	·····			21.000	107	279	8,491			23,879	21,244	103	1 8 6	
59.319		6,23R	4,517	16,18%	1,898		1,209	88E,08	403	2,401	2,049			95,143	1,11,221	0 0 2	0 9 0	
30,619	12	2,236						32,867	2,485	521	1,802			87,766	7871	0 7 19	0 0 2	
18,495			·····					18,695	2,947	743	711			17,355	18,474	0 5 6	0 7 0	
14,751 19,601 19,130	***	1,082		2,243				25,026 26,776 21,393	1617 2617 27	948 765 68	3,998 219 412	 		31,049 25,017 21,000	45, 146 35, 174 25, 779	0 10 10 0 6 6 0 7 4	0 12 11 0 6 11 0 7 6	
1,57,210	18	9,576	4,517	29,623	1,498		1,209	2,04,045	6,221	4,782	10,181	·		2,23,229	8,13,165	0 8 3	000	
15,574 15,364 13,887	548 	1,765 2,581 3,287	844 856 1,151	10,712				29,439 20,433 17,375	197	550 323 152	1,095 8,542 1,824			31,240 88,310 18,611	48,834 33,863 28,568	0 7 10 0 6 9 1 1 2	0 8 4 0 8 9 1 3 6	•
43,718	548	7,450	2,451	21,401		<u> </u>		76,146	557	1,027	11,501		.,	89.231	1,15,571	0 9 9	0 R 4	
7,80,204	6,964	83,593	11,925	03,351	1,898	29,750	1,72,501	11,78,539	44.540	80.600	2,16,449	9,280		11,78,877	17,90,561	0 15	133	

# FORM No. I .- Statement showing the Income of Second Class

·			8		8	ī			6		-	-		<del>,</del>	T T	-	-	<del></del> 8				
1			· · ·		ļ.,	<u>                                      </u>	Num	BER	07	ME	(88)	8 01	,	<del>  '</del>	<u> </u>	HCOMP :	DURING		LE DO			
		elity.			municipal limita	a.	ъ.	0.	d.	o.	j.	0.	· A.		6.	b.	) e.	d.		<i>s</i> :	·	Γ.
u'		(unicipality.	Name of	Act under which	navici		1	-		1	-	1	Ī	Tas year.	55	4	Pig	-	7	-	0.	A.
District		Serial number of M	Municipality.	constituted.	Population within :	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous	Class I. Articles of food drink for men animals.	Cless II. Animais for alsug- ter.	Chars III. Fuel, lighting, a washing.	Class IV. Bullding waterials.	Class V. Drugs, gums, 8:	Class VI. Tobacco.	Class VII. Cloth.	Class VIII. Motals.
Вол	DW.		DIVISION.											Re.	Rd.	Rs.	Rs.	Rs.	Ra.	Re.	Rs.	Re.
Burdwan	{	8 4	Cutwa Culna Dainhat Rancogunge	V (B. C.) of 1876 Ditto Ditto	7,050 27,835 7,248 6,688	4	11 12 0 8	=	15 16 13 12	4	11 12 9 8	3 4 6	11 13 9 6	1,723		******	****** ****** *****		:::	::::	::	=
Bankoors	{		Bankoora	Total V (B. C.) of 1878	16,791	16	12	<u></u>	56 16	16	12	17	39	158					``			
	į	6	Bishenpore	Ditto	20,085 86.879	8	23	=	31	8	21	4	13	616 774					<u>  ::</u>	=	==	=
Beerbhoom		7	Boary	V (B. C.) of 1876	9,601	8	0	Ξ	11	1 8	3	8	6	357					-:		===	=
Miduaporo		9 10	Tumlook Ghattal Chunderkona	Ditto Ditto	5,840 12,447 14,644	4	8		7 12 12	4	8	8	9	739 3,921 1,531			*****		:::	:::	:::	=
	_	11	Ramjibuu- pore Khoerpie	Ditto Ditto	10,668	4	5		9	:	5 7	8 8	8	1,123								
		13		Total	50,302	17	84	Ξ	61	18	83	12	30	7,503								
Hooghly	{	14 15 16	Hansberia Hydiabatty Bhuddressur	V (B. C.) of 1878 Ditto Ditto	7,861 18,332 7,417	4	8	:::	12 10	3 4	8 6	5 8	7 7	6,041 664	===	*****			:::	:::	:::	:::
	•	1 20	Kotrung	Ditto Total	85,421	13	26		40	14	26	13	27	7,621						==	-::-	
Penn	mw	arre i	Divinor.	Divisional Total	180,780	57	139	=	189	68	123	51	189	28,035							===	-::-
	(	17	North Subur-	V (B.C.) of 1876	94,127	6	11		16	2	14	4	12	102								
		18 10	South Sabur- ban.	Ditto	65,99 t	8	13		18	2	16	•	14	1,472								
		20 21 23	Rajpore Barripers Joynuggur Bouth Dum-	Ditto	10,383 4,311 7,769	5	11 7 10	:::	16 12 15	2 2	14 10 18	3	12 0 18	-507 1,622 443					=	=	::	=
		23	Dum. North Dum-	Ditto	9,718 5,680	5	5		10	2 2	8	5	5	185 836						==	•••	
34-Porgun-	Į	24 25	South Barrack- porc,	Ditto	28,801	5	11		16	2	16	•	12	-559	<b></b>							
manu.	-	217	North Barrack pore, Harraset Nychatty	Ditto Ditto	18,407	5	10		12 15	2	10	8	12	1,250 2,962					-			
		28	Hussirhat	Ditto Ditto Ditto	23,730 16,595 5,261	5	14 10 13	=	19 15 17	3 3	17 13 15	8 8	16 12 14	1,761 779 243				******		::	=	=
•	ı	30 81 82	Baduriah Goberdangah Satkhira	Ditto	12,657 9,641 8,979	5 5	9 13	=	18 14 18	2 2 2	11 12 15	8 4	10 11 14	377 411 \$48					:::	:::	:::	Ξ
Ĉ.		83 84 85	Kalarooa Chanduria Kalligunge	Ditto Ditto	5,937 2,550 5,766	5	12 8	:::	13 17 13	2 2	11 15 11	8 8	10 14 10	416 895 631					::	=	==	
ľ		50	Dehatta	Ditto Total	281,417	1110	192	=	292	41	257	70	212	10,957			<u> </u>		==	=	-::	
	ſ	87 38	Nuddes Kooshten Meherpore	V (B.C.) of 1876 Ditto Ditto	R,N63 9,245	4 5	9	1:1	13	4 6	9	6	9	200					===	-:-		
Nuddes	{	59 40 61	Mohadro	Ditto	5,124 4,711 3,439	5	6 9 8 9	1 1 1	11 14 13	8	9	4	10	107 540 543					7	:::	Ξ	
	'	42	Coomercolly	Ditto Total	5,251 36,633	29	48	::	77	31	46	28	40	3,337					:: :	-::	=	=
Moorshada-	Ş	48	Rerhampore	V (B.C.) of 1876 Ditto	27,110 46,142	3 6	16 15	::	19 21	5 5	14 16	5	14	4,068	*****					<del></del>	=	
bad.	l	45	Kundee Jangypore	Ditto	11,425 11,364	8	16		18	7	11	1	17	2,882					111	:::		=
R. taws		**	COOCH BERAR	Total Divisional Total	96,679 414,128	16	55 295	<u>:</u>	71 410	28 94	345	111	58 329	24,221 88,516	*****				:	-:- :::	=	
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Rajshahye Pubna			Dinagepore Nattore Pubna Bernjaunge	Act V (B.C.) of 1876 Disto	13,042 10,540 15,730 22,021	1 2	11 9 15	::	17 10 17	8	11 7 13	1 8	12 9 14	1,875 2,408 1,387				#* #*****	::	::	=	:::
Pubna Diffo Bogra Litto Rungnore	7	51 53	Sherspore	Ditto	5,872 4,229	8 8 9 2	9	=	18 12 12	46.00	9		16 9 17	8,216 8,216 315			*****					
Rungpore Darjeeling	::	54 54	Kurseong	Ditto	13,935 2,636		10		16		10	-	-	3,625			*****		:	=	=	=
			ISION.	Divisional Total	87,963	21	04	=	15	29	88	30	83	15,146						=		
vent.	•	20	Naraingunge and Mudden- gunge	Act V (B.C.) of 1876	40,911	,	9		10	8	7	3	7	5,475								
Furreedpore	١,	54 67	Farrocdpore Madarecpore	Ditto	9,197 12,022	3	.0		12		6 12	3	16	651 828			,		=			=
				Total	21,219		94			-	18	9	25	1,466			*****			=		
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Tax on houses and lands.	Beceipts from licenses on trades.	Wheel tax or other form of receipt from carriance and other vehicles	(excluding tolls). The on animals,	Tolls and ferries.	Tax on persons according to their circumstances	por 4.	X30 18	DRTAIL	Total income from taxation.	Į,	Finas	Miscellatreous	Payments for municipal services	o individuals.	Forth income of year, excluding	Total, including balance.	Incidence of taration (column 18) per head of population.	Incidence of income shown in column 21 per head of population.	Remarks.
Ra.	Re.	Ba	- 1			1		Re			1		"   "	s. Re	, i				
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			3	60	7 16,79	 			17,534		45	100	s		17.75	17.89			
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		41.	20	·	7.072				8,118	56	68	187	1		8,371	1	1	0 6 9	
*****		3,572 1,130 851			8,723 7,897 3,719 2,153		:::	:::::	7,205 8,443 4,072 2,253 4,430 8,354	:::::	 	476 160		:::::	7.771 R.en:	10 244	8 10 S 0 5 6 0 8 11	0 11 0 0 5 9 0 4 0	
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	******	236 172 561 1,886			3,119 2,780 1,300				8,365 2,961		13 30 21	25 26 78 10			4, 100 3,4, 4 8, 100 1,971 2,110	8,903 3,364	0 5 6 0 5 6 0 5 3 0 4 10 0 11 0	0 5 7 9 5 7 0 5 5 0 5 6	
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		18,177	G20	697	97,077				1,525	65	1,181	3.279			1,18,700			0 4 11	
					8,274 8,221 2,109						18	99			2.991				
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		122	<sub>6</sub>									10 83 121	::::::		2,015 1,146 2,946	1,579 3,626	0 f 0 0 f 7	0 8 10 0 6 3 0 8 9	
		561		1,119 8,165	10,105				15,790	17	83	827 562	411		161,197	19.584	0 6 10	6 7 0	
==				8,165	25,031 4,453 5,863			*****	18,342 28,194 4,453 9,138		103	8,900 41	424 14,000		19,715 49,158 4,494 9,216	21,653 65,195 1,615	0 10 2 0 9 1 0 6 2 0 12 10	0 11 8 1 1 0 0 6 3	•
				7,064	\$0,569				58,129		561	9,505	14,426		9,216 <b>52,617</b>	12,042 1,06,828	0 12 10	0 12 11	•
		15,738	663	8,207	1,65,441				1,88,099	63	1,506	13,109	14,424		2,17,519	2,56,934	0 7 8	0 8 4	
2 tops		2,541	189	1,878	9,206				14,070		174	1,585	<b>573</b>		18,700	15 577	113	, , ,	
		637 879	\$t#5 \$4	950	9,205 4,443 0,040 6,019				14,070 6,729 7,000 7,298 4,936 2,657		100	1,585 1/7 190 67			4,916 7,563	7,114 9,5 ab	0 7 9	7 4 5 9 7 6 0 7 11 0 5 4 0 13 10	
141101 11-10 18-11	*****	2,037	620	684 99	2,658 0,766				4,936 2,057 0,423		174 100 13 80 83 80 57	163 137	g		18,702 4,916 7,563 7,415 5, 12 8,415	15 677 7,514 9,740 9,640 9,675 8,805 0,145 17,655	1 1 3 0 7 2 0 7 9 0 5 3 0 13 5 0 10 0 0 10 9	0 5 4 0 13 10 0 10 8	
		3,894	1,000	3,679	1,492				1,482		16	5,37A	/11.11		1,50	1,198	0 9 11	000	
		4,784	1,009	9,019	-artnou				82.255		8(2	7,577	975		61,2.%	76, 655	0 9 1	011 0	,
					10,346				10,540		63	178			10,770	10.245	0 15 5	0,15 9	* .
	*****			638	3,913 2,977			-	4,851 2,977		47	7.5 10	u6e		5,499 2,857	5,990 5,910	0 7 11 0 8 11	6 0 2 0 8 11	*
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FORM No. 1.—Statement aboving the Income of Second Class

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			2.0	limite		No	NBE C	R OF	M su TTBI	BBR L	O.			1	HOOME	DURING	THE TE	12 73	one Oc	reot.	
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Depressors.	Berial number of Municipality	Name of Municipality.	Act under which constituted.	Population within musicipal	Ex-officio.	Nominsted.	Elected.	Total.	Officials.	Non-officials.	Ruropeans.	Natives.	Balance from previous 3	Class I. Articles of food or drink for m.n or animals.	Class II. Animals for chasgle-	Fuel, behing, and	Belldie	Druce, gunns, and	1	Class VII.	Class VIII.
DACOA DE	FIBIC	n.—(Contd.)						_	١.				Rs.	Ra.	Rs.	Be.	Ra.	Rs.	Bu.	Ra,	Da.
Backergungo	58 59 60	Burrisaul Nalchitty Jhallacotty	Ditto Ditto	13,268 2,414 2,461	1 1 5	17 9 6 32	=	20 10 7	1 2 10	13 9 5	1 0	10 6	1,139 304 2,934					=	=======================================	=	===
Mymensingh {	61 63 63 64 65 65	Nuscerabad Basifpore Kuhoregunge Shoresore Jamalpore Hooktagacha	Act V (B.C.) of 1876 Pitto Ditto Ditto Ditto Ditto Ditto Total	18,943 8,253 4,053 13,637 8,015 11,312 3,257 61,542	3 4 4 3 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	13 6 11 11 5 55	1 1 1 1 1	16 10 15 10 12 8	8 6 0 2 5 3	13 4 6 8 7 5	3 3 3 1 1 8	13 7 12 9 11 8	485 481 511 596 578 540							1111111	* 1 1 1 1 1
ipperah	67	Brahmunbariab	Act V (B.C.) of 1876	16,872	1	10	<u>-</u>	11	8	8	 2×	11	243 12,506					===	=======================================	=	=
CHITTAGO	68 1	Cox's Bazar	Act V (B.O) of (	4,658	8 8	10	=	13	4 5	0 11	B 4	11 10	426 1,897					=	- <del></del>	=	=
loakholly   PATRA		-	Divisional Total	9,468		El	=	27	7	20	-	21	1,523					===	=	=	=
atm {		Barh Hehar	V (B.C.) of 1876 Ditto Total	11,030 44,295 £8,345		6 14 20	=	18 5	3 5	12 18	1 2	7 14 21	2,543 2,940 5,402					=	<u></u>	=	
hahahad	72 73 74 75 76	Jugdispore Buxar Duomrson Rasseram Bhubovah	V (B.C.) of 1878  Difto  Datto  Datto  Total	9,245 11,810 37,356 21,023 5,128	5 2 1 1	6 4 2 5 4		6 6 5	5 2 1 1	6 + 5 5 4 5 1	1 1 1	5 5 5 5	1,897 970 1,479 -2,554 256							=======================================	
Loquiferpore {	77 78	Hajipore Laigunge	V (B.C.) of 1876 Ditto	92,566 12,339	8 0			8 9	9 1	6 8	2 2	7 7 14	1,415 1,548 2,985				::::::	=======================================	=======================================	=	
turbhungs {	79 80	Rossersh Mudhoobunnee	V (B.C.) of 1876 Ditto	10,656 10,214 20,870	5 5	8 8	=	72 13	8	8 8	3 -	10	2,051 4,151 6,152					=	=	==	<u></u>
larun {	81 88	Rovolgunge Sewan	V (B.C.) of 1876 Disto Total	13,415 11,009 24,514	4	7 11 18	=	11 13 26	6 10	7 0	4 4	7 11 18	11,816 1,760 13,615					==	==	==	: ; ;
>homparun {	88 64	Motibares Bettiah	V (B.C.) of 1876 Ditto	7.912 21,383 26,505	3 1	9 8	=	12 9 21	8	7 6	. 6 3	6 6 12	1,633 63 1,646				===	111	==	===	::
		DIVISION.	Divisional Total	228,569		90	=	180	43 6	Bei 9	33	100	1,368					=		=	
Shaculpure ionthal Per- gumahs	86	Colgong Deoghur Maldah	V (B.C.) of 1876	5,129 4,780 5,202	2	17		15	4	15	1	9 IR I1	764						<u></u>		
Maldab {	88	Englishbasar	Ditto Ditto Total	15,131	5	22	==	27	*	19		12 23	#14 #54					=	::-	=======================================	===
OBINI	<b>#9</b>	Gutteck	Divisional Total V (B,C.) of 1876	42,133	-	14		G1 20	19	19	7	18	2,090 4,890					<del>"</del>		<del></del>	
Juttisch	90 91 98	Custack Can- toument Jajpore Kondrapara	V (B.C.) of 1809 V (B.C.) of 1876 Ditto	4.957 10,1159 13,204	1 1	1 18 0	=	6 14 10	6 2 8	12 7	6 1 	:: 13 10	1,286 180 800			 /		:::	-7 4.3	=	::
Belsore	98	Balasore	Total V (B.C.) of 1876 Divisional Total	71,307 17,610 88,917		37 12 40	<u>:</u>	16 65	19 6 85	81 0	14 3 17	86 12 44	7,121 813 7,937				******	<del>-</del>			::
OHOTA NAC		Hazareebagh Chattra Eckak	V (B.C.) of 1876 Ditte Ditto	11,050 8,814 8,921	8 2 8	13 13 5	===	16 18 8	4 4 8	19	3 - 3	18 14 5	3,110 1,700 784				 10100-1	111	111	111	111
Lohardusen	97 98	Ranoki Chychessa	Total V (B.C.) of 1878 Ditto	28,867 12,096 4,823	8 8	81 8 9	=	11 11	10	7 8	7 3 8	32 7 8	3,588 8,567 1,187		*****				Ξ	Ξ	1 1
Embleon	90	Paralia	Disto Divisional Total GRAND TOTAL	5,696 51,472	17	16 84 925	-	20 81	6 23 359	15	19	15 62 984	1,005 9,378 1,42,888			=	•	Ξ	<u> </u>	=	, -

#### Municipalities in Bengal during the year 1879-80-continued.

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	on trades.	form of receipt d other vehicles						etaių.	tion.	no, markela,			pal services	Provincial or	, ercluding		<u> </u>	a column	1
Tex on houses and lands.	Receipts from Hombes	Wheel tax or other for from carriages and o (excluding folls).	Tex on animals.	Tolls and ferries.	Tax on persons greend- ing to their circum- stances and property to be presented				Total income from taxation	Bent of houses, gradens,	Fines.	Miscellaneous.	Payments for municipal rendered to individuals.	Grutt-in-aid from P.	Total income of year, balance.	Total, including balance.	Incidence of taration (column per head of payalation.	Incidence of income above i El per head of population	Ramange
24.	Bs.	Rs.	Re.	Rs.	Ra.	Re.	Rs.	Re.	Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rt. A. P	h .	
		101		1,077	8,540 1,521 1,210				9,578 1,679 1,290	::::::	236	654	404		10,959 1,679 1,207	19,014 3,118 1,603	0 11 6 0 9 6 0 7 2	0 13 2 0 9 6 0 7 5	
		101		.	6,703				5 919		240		494		18,995	10,959	0 10 7	0 11 9	
					9.713		:::::		5,413 810 8,712 2,707	278		*****			6.382 819 2,991	0,667 1,360 3,310	9 11 3 0 8 2 9 3 3 0 5 11 0 4 1 1 1 7	0 11 11 0 3 2 0 3 6 0 8 11 0 4 1 1 1 8	
		1			2,997 8,662 8,583				3,003 8,684		::	68 20		*****	2,907 3,720 3,612	3,310 3,293 4,699 4,161	0 5 11 0 4 1 1 7	0 6 1	
,	-	110			19,176	-	-		19,586	1	16	.'			20,321		9 6 1	0 6 8	
		211	 \$3	1,873	4,275 52,332	<del> </del>		-	51,171		854	1,350	1,164		4,300 57,621	70,217	0 4 5	0 4 5	
	····	1	1	431	1,468				2 207	1	-;	_		<b> </b>	2,501	2.727			
		531		(3)	2,708 4,570				5,932		<sub>5</sub>	4±	""i		5.358	\$,1H4	0 7 10 0 10 2	0 7 11 0 10 4	
		-3.11	-	1-1	5.450		1	<del></del>	6,470		-	-	<u> </u>	\ <del></del>	-	1			
					12,848			_====	12,548		856	31 4	*****		5,033 13,878	8,166 16,522	0 7 11	0 8 1	
					18,318				18,318	602	47N	85			19,496	24,988	0 5 3	0 5 7	
		236			1,355 4,753 4,733 6,308 1,484				4,180 4,7.12 0,308 1,534	2,653	61 9 73	88 882 882			1,356 5,105 4,76 9,132 1,544	8,218 6,673 6,254 6,345	0 2 4 0 6 5 0 4 4 0 4 9 0 5 8	0 2 4 0 6 16 0 4 5 0 7 1 0 8 9	
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		236			5,144 5,700				8,215 5,154 3,700	2,658 105	153	389 1,169 60			6,173 8,770	7.48 5,334	0 4 9 0 3 7 0 4 9	9 6 7 9 6 10	
					8,700				8,700	105	16 69	1,219			10,213	18,226	0 4 6	0 4 10	
					3,154				3.158	<u>27</u> 5	45 83	77			3,*80 3,590	5,351 8,080	0 4 8	0 4 11 0 6 1	
					6,581				6,551	273	77	246			7,179	13,361	0 5 0	0 5 6	,
					5,416 4,091			:::::	6,416 4,691			41 195	:::::		6,317 4,313	18,703	0 7 6 0 5 10	0 7 6	
			.:.:	900	9,507				10,407		97	236			10,710	24,355	0 6 9	070	
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		236		900	8,965 71,203				8,965 72,339	3,810	177	2,182			9,20) 79,302	10,057 1,10,906	0 5 0	0 5 8	
				- 900															
		419 330	68 145		1,797				2,279 2,457	250	127	303			2,£27 8,373	3,793 4,137	0 5 7	0 7 6	
7000				 	1.061				1,964 4,1.8		79	122			1,5465 5,195	2,568 5,640	0 5 11	0 7 4	٠.
				547	5,585				6,082	876	79	122			7,160	9,017	0 5 4	0 6 8	
		740	208	5-17	9,201				10,798	1,128	5HD	446			12,459	15,949	0 6 1	0 7 4	
		2,837	1,036	0,401	14,475		*****	••••	27,539	617	203	247	166	367	28,578	33,77H 5,004	0 9 10	0 10 11 0 12 2	
==		156	437	 	1,865 2,984 3,226	<u></u> .		*****	2,80° 2,9°0 8,433	647 1	30 100 44			540 	3,968 3,076 3,692	8,225 4,311	0 7 8 0 4 8 0 4 1	0 4 5 0 4 8	
		2,408	1,478	9,543	22,502			*****	36,010	1,465	\$843	320	100	907	39,193	46,318	080	089	
		8.493	1,473	9,512	7,967 30,459	•••••		410200	7,957 43,967	1,465	206	260	106	907	8,423 47,017	0,236	0 7 8	977	
		8,400	1,973	11.0 12	30,300				10,1017	1,400	01/2	- 000	too						
	****				4,505 4,403 2,682	*****			4,505 4,493	630	200 52 84	560 262			5,953 4,807 2,066	7.045 6.516 2,880	0 6 6 0 8 1 0 8 7	1 2 8 9 8 8 9 3 8	
					11,080	*****			2,032	630	346	×23			12,824	16,411	0 6 1	0 7 1	
					6,959				4,989	1,234	23	15			0,201	9,718	067	0 8 8	
		84)	#2		2,443 4,236	*****			2,043		24 (f)	1,1-17			9,445	8,632 7,142	0 4 9	1 1 6	1
	*****	80	32		29,298				22, 110	2,557	462	P. 152			27,151	57,153	070	0 8 7	}
	. 19	39,860	3,671	25,129	4,57,517				5,19,103	10,388	6,285	31,190	16,575	607	5,83,740	7,26,419	0 0 10	0 7 8	1

# Form No. I.—Statement showing the Income of

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· · :	T			limite		Nu	KIRI O	OMM	Mu	M BH	19 0	,		1	COME 1	DURING	TER TE	AB 72	эж Осп	ROI.	
	unicipality.			1	a.	ð.	0.	d.	6.	f.	g.	à.	ag.	a.	b.	c.	d,	.*	s.	g.	3.
Districts.	Serial number of. Munici	Name of Municipality.	Ast under which nonetituted.	Population within municipal	Ex-officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	Europeans. +	Vatives.	Balance from previous ye	Class I. Articles of food or drink for men or animals.	Class II. Animals for alanght- er.	Chas III. Fuel, lighting, and washing.	Class IV. Building materials.	Drugs, grims, and	Clars VI. Tobsere.	Chars VII.	Class VIII.
Burdy	FAW 1	DIVISION.											Rs.	Rs.	Ra.	Rs.	Ra.	Re.	Rs.	Ru.	Rs.
Burdasn		Patroshire Sanamoshee Kotaipare Jehanabad Hally Koergunge	V (B. C.) of 1876 Ditto Ditto Ditto Ditto Ditto Ditto	0,500 13,246 8,529 1,849 14,606	<u> </u>	5 18 10 5 16		5 18 10 5 15	٠	10 8 15	111111	5 18 10 5 13	1,926 3,081 569 6:2 761 314 1,617						111111		
Benkoors	. 8	Jaipore Mugesh	Total V (B.C.) of 1878 V (B.C.) of 1878	2,808	-	62		6		6	<u></u> 	6 5	9,460 203 • 371					==	<u> </u>	==	
flooghly	110	Pundocah Guptiparah Buliagurh	Ditto Ditto	8,690 3,686 16,662		5 5	=	3 6	:: 	5 5	1111	8 5	1,570 207 3,484 5,630			===		==	11		=
Howith	. 13	Khanakool	Total V (B.C.) of 1878 Grand Total	7,124		11 89		11	8	16		14	2,170		1			=======================================	-:	<u></u>	<u> </u>
Passid	ency (114	Division. Barrackpore	▼ (B C.) of 1876	8,417	-	5	-	6		8		5									
34-Pergun- ambs.	18	Cantonment.	Ditto	8,847 6,078		7		7	1	7 6	1	6						 	 		
Fuddes	{ 17	Chagdah	Total V (B.C.) of 1876 Ditto	8,20%	1	17 5 5		1A 5 5	1 ::	17 5 6	1	17 5 6	401 370 6 774						<u>.</u>		
Jessoro	{ 19	Keshubpore Koteshandpore	1	1,813 7,822	-	5 5		10	=======================================	6 6		8 10	1,151 1,187 2,338						  		=======================================
Moorshedabad	21	Berhampere Cantonment	V (B.C.) of 1876 Divisional Total	1,050	-	87		38		37		117	749					<u>-:</u> -			
		COOCH BRHAR			-	_	.::-		Ī									<u> </u>		-	
Dao	DA D	Julpigoree	▼ (B.C.) of 1876	6,584	1	-		-	1	-4	1	•	213			, <u>.</u>		<u> </u>			
Dacon . Furreedpore .	. 24		V (B.O.) of 1876 Disto	4,524	1	22 41		45 95	+	22 41		22 41	868 1,234					<del></del>	<del></del>	-::-	
Backergungo	25 24 27	Perosepore Rowful Backergunge	Ditto Ditto Ditto	0,137 19,380	::	12 6 10	::	13 5 10	1 1	12 6 0		13 5 10	611 112 1,879					::	-:-	#	:::
Mymensingh	. 28	Tangail	Total V (B.O.) of 1876 Divisional Total	29,10% 15,848 62,822	1 3	27 5 95	 	25 69 98	3 7	\$5 8 91	  1	28 6 97	2,188 747 4,071				 	Ë	-:- -:-		<del></del>
PATE	A DI	VIRIOR.				_			_	_	_	П								_	_
	29 80 31	Khagoul Mumir Dinapore Nisa- mut.	V (B.C.) of 1878 Ditto	5,257 5,320 97,914	=	5 22	:::	5 5 22	=	5 21	::	5 22	1,847 DR 8,363	****** ****** *****			***** ******		::	=	
Patna	32 33 34 35 30	Mahomedpore Bykutpore Bykutpore Mokameh Dinapore Can- tonment	Ditto Ditto Ditto Ditto Ditto	6,689 6,688 11,295 10,715 14,170	::	5 5 5 15	1	5 5 15	::::	5 5 5 18	1111	5 5 5 15	970 773 1,409 8,746 1,880		   	07440 10441 10441 10441		1 1 1 1 1	11		11.1:
	57	tonment. Newadah	Ditto Total	3,896	=	72	=	72	=	72	<u></u>	8 72.	2,580 16,750				.,,,,,			=	<del>-</del> =
Був	38 89 40 41 42 43 44 46 47 46	Tekari Dacodnagur Jehanabad Nowadah Hanah Rajowly Sherghotty Futtelnore Aurungabad Olya habbinuggur	V (B.C.) of 1876 Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto	8,178 19,058 21,052 4,704 6,110 5,012 7,038 2,456 8,456 8,475 848 2,107		555555555555555555555555555555555555555	1111111	5 6 5 5 5 5 5 5 5 5 5		5 5 5 5 5 5 5 5 5 5 5 5		\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,271 9,211 980 508 408 522 670 934 1,278 516					11111111111			1,1111111111
	48	habbinuggur	Ditto Ditto	9,107	=	5 55	= .	55	=	85 85		5. 55	1,057					=	=	=	=

Unions in Bengal during the year 1879-80.

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The column   The		<del>  -</del>	1		+	<del> </del>		-		1 2	+	+-	<del>  "</del>		80	1 81	\$3		94	-
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The color   The	Tax on houses and hand	Receipts from Hennes	I ⊵₹ .	Tax on animals.	Tolls and ferries.	Tax on persons according to their elecan- stances and property	Cattle-pound fines.			income from	of house,	Pines.	Miscellancous.	Payments for munici rendered to individua	from	8	Total, including belance	exation	28	ROLLIER
	Ra.	Ra,	Ba.	Re.	Rs.	Rs.	Rs.	Ra.	Re.	Re.	Rs.	Re	Ma,	Rs.	Rs.	Rs.	Rs.	Es. A. P.	Rs. a. p.	
		  				3,130 1,555 2,925 1,289 100 2,306				1,892 3,130 1,655 2,223 1,269 300 2,306		5	2 85 83			1,892 3,181 1,558 2,111 1,303 303 2,826	8,718 6,212 2,127 8,000 2,000 612 8,945	6 4 3 0 8 0 0 8 9 6 2 4 0 8 7 0 8 8	0 4 2 9 8 9 9 8 19 9 2 9 9 2 5 0 3 7 0 2 6	
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118						1 487								1			9 007			
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178				*****								462	10,074			14,010	16,560		- 1	
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#### Brown Ro. L. Statement showing the Income of

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	青			1			6	d		1			Ł		6	•	6	٠	8	,	À
Districts	Serial number of Muncouhit	Name of Mumeipality	Act under which constituted	Population within musus	Ex-uffeo	Nominated.	Elected	Total.	Officials.	Non-offensla.	Buropens.	Natives.	Balance from previous y	Cleas 1 Articles of food or drink for mon or animals	Class II Animals for sinugities	Class III. Fact, lighting, and washing.	Chass IV. Building makerials	Drute, grand, and	Oluse VI. Tolando.	Class VIII.	
PATRA DI	71810	N-(contd.)											Re.	Re.	Re.	ža.	Re.	Be.	Be.	Re.	34.
inshahad	50 51 88 63 54 55	Chowns Bholepore Cheharee Nasiriganae Jahanabad Chond Chynpore	V (B.C.) of 1876 Ditto Ditto Ditto Ditto Ditto Ditto Ditto	1,980 8,898 2,879 5,782 3,469 562 4,851	1 1 1 1 1	8858544	111111	4 0 6 6 5 5	1 1 2 1 1 1 1	3 8 5 7 6 4	1111111111	3 8 8 8 8 8 8 8 8	251 47 277 224 567 259 114						111111	111111	111111
			Total	23,037	7	37		65	8	86	•	40	1,074								==
Mosufferpore {	56	Rectamurboe Monner	V (B.C.) of 1876	1,1915	6	=	-::	11	î	8	_1	*	712					==	=	<u> </u>	=
			Total Divisional Total	8,413	7	168		182		172	- 6	176	1,780 81,450				******	===			
BHAGULP	овв	DIVISION.					_	_		-		-							_	i	_
rarnesb {	88 50	Kishengunge Bancegunge	*****	9,010 6,146	1	11 3	:::	13 8	1	11 8	<u></u>	12	1,489 1,023	<b>.</b>			:::::	=	=	<u> </u>	<u> </u>
ABRESO			Divisional Total	15,151	_1	14		15		14		15	2,461								
	60	Pooree	V (B.O.) of 1976	22,695	<u>:</u>	-::		٠		=		-	4,098					<u> </u>		<u> </u>	<u></u>
ohardigga	61 63 68 64	Lohardusga Garhwa Daltongunge Palkote	Dirto Divio Diuto	4,450 4,8sd 1,195 3,110	1 5		1 1 1	5 5	1	5 4 5	ӓ ì	5 6 4 5	165 1,006 210					::	 	:::	=
fanbhoom {	65 67	Manhasar Jhalda Bugh u n a t h- pore,	Total V (B.C.) of 1876 Ditto Ditto		12	3 4 4	=======================================	8 4	1	18 2 4 8		20 3 4	1,381 76 850 248					===	::	:::	=======================================
			Total	11,186	=	11	=	11	2	9	=	11	1,174							<u></u>	
			Divisional Total	24,837 467,682	12 32	21 439		55 470	6	27	2	81	2,685					<u> </u>			
			GRAND TOTAL	407.632	-32	939			: ZØ	441	11	+59	66,868				•••••		***		

#### FORM No. I .- Statement showing the Income of

1	2	8	•	8				6					7			to al mondi tara	8			P.E.	
				limits.		NUS	BER	OP NESS	Max	ibrn L	8 01	•		I:	COME I	EBING :	THE TR	LR 720	n Oct	zoi,	
	Municipality.			municipal 1	a	b	0	d	•	9	ø	h	year.		b	c	d	•	•	•	*
Deserviore.	Serial number of Munic	Name of Municipality.	Act under which constituted.	Pepulation within mun	Ex-officio.	Nominated.	Elected.	Totai.	Officials.	Non-officials.	Ruropenns.	Natives.	Balance from previous 3	Cless I. Articles of food or drink for men or animals.	Class II. Animals for sisughter.	Class III. Pret, lighting, and washing.	Class IV. Building materials.	Ohes V. Drees, gums, and spices,	Class VI. Tobacco.	Class VII. Cloths.	Class VIII. Melals.
HWAGOLI	() <b>收</b> 整	Division.				·	Ĭ			Γ			Ba.	Ra.	Ra.	Re.	Re.	Rs.	Řa.	B4.	Re.
Monghyr	1	Jamaipore		10,483	3	13		15	2	13	10	5	623	<b></b>					•••,		
guntishs	z.	Sahebgungo	•••••	8,251	1	6	<u></u>	7	1	6	6	3	2,022								
.*			Total	13,704	8	19		22	8	19	16	8	8,545		<b>,</b>						"

## Unions in Bongal during the year 1879-89-continued.

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•	10	11	48	19	<u> </u>		14	-	15	20	<u>"</u>	18	19	90	23	25		*	1.
The on bounce said lands.	Receipts from Homeses on trades.	Wheel an or other librar of resulpt from carriages and other vehicles, excluding talls.	Tax on antinals.	Tolks and ferrion.	Tax on persons scooled. 100 the to their circums that to their circums to he manage and property and the persons and property and the persons and persons are persons and persons and persons and persons and persons are persons and persons and persons and persons and persons are persons and persons and persons are persons and persons and persons are personally persons and persons are personally persons and persons are persons and persons are personally persons and persons are personally persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons and persons are persons	E COLVI	eru an 1 Marti	TATE (AS	Total income from turniton.	Rent on houses, gardens, mathéfis,	Fines.	Miscellaneous.	Payments for municipal services readered to individuals.	Grants-in-sid from Provincial or Local Funds.	Total income of year, excluding	Total, including balance.	Inridence of exaction (column 12) per head of population.	Incidence of income abour in columns 21 per head of population.	Rem Augus
Re.	Bs.	Rg.	Rs.	Rs.	Rs.	Re.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	lis.	Rs.	Rs.	Rs.	Ru. A. P.	Be. A. P.	
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		<u> </u>																	
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	*****				2,896			*****	2,3:46			183			2,579	4,36h	0 4 6	0 4 10	
		116		55	68,276		<u> </u>	<u> </u>	43,145		050	12,628			56,428	87,973	0 3 7	0 4 7	
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****			150		1,911			*****	2,094		"1	405			2,407	3,503	0 6 10	0 7 6	
*****					596				748 596						714	718 800	0 10 0	0 10 0	
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			0.56		505		:::::	:::::	1,108		4			<u></u>	1,177	585	0 3 2	0 3 4	
•••••					1,477				1,477		20	63			1,559	1,807	0 4 4	0 4 7	
			586		2,591				3,150		42	53			3,245	4,410	0 4 6	0 4 7	
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		116	708	85	1,07,889				1,08,760		1,126	13,997			1.2 160	1.90.857	0 3 9	0 4 2	

#### tations in Bengal during the year 1879-80.

Part   Part	9 ;	10	11	19	13			14		15	16	17	18	19	20	21	22	73	21	25
18,865 200 100 16,505 18 255 1,007 15,535 10,156 1 5 8 1 0 7 8,661 707 20 512 0 4,000 505 54 270 210 5,210 8,102 1 5 0 1 9 9	The on houses and lands.	sociple from	we other form of sees and other tells).	8	I	rircum- property	P COLUM NECE	HARY).	ili.	from	of houses, gardens, mark	Fines.	Missellaneous,	for muricipal s to individuals.	rents-in-and from Provincial	one of year, exclus-	Total, including	of taxation (column 1)	of income shown per head of population	Remarks.
5,851 707 20 312 6 4,050 564 54 376 310 5,210 N,102 1 5 0 1 9 9	Re.	Ra.	Ra.	Ru,	R.s.	Rs.	Rs.	Re,	Ra.	Rs.	Re.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	B. A. P.	
	12,886	.,	249	189				*****		14,905	18	253	1,057		*****	15,533		158	1,97	l
2,797 966 160 140 312 6 18,261 583 287 1,433 210 20,773 24,818 3 5 3 1 8 3	8,661	.61	707				20	812		4,076	561	34	876	210		5,210				Į.
	2,707	21444	966	160			70	312	6	18,261	582	287	1,433	210		20,778	24,818	3 5 3	185	1 .

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	<u>                                     </u>	-				Nu	KBB	L OF	Max	DERS :					HCOMB 1						-
	فط			l limits.	-		-	OMM	TTE	<b>.</b>	- 1				,			-			-
				municipal	6.	ð.	c.	d.	0.	s.	9.	à.	a year	#. 55	ð.	ر. ح	d.	4	1.	g.	A.
Duratore.	Serial number of Municipality	Name of Munici- pality.	Act under which constituted.	Population within m	Br-officio.	Nominsted.	Rlected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	7 E	Class II. Animals for alaugh ker.	Puch, lighting, and washing.	Chass IV. Building materials.	Druges, granse, and apieces.	Class VI.	Chass VII. Glodh.	Ges VIII. Estals.
BURDWA	ur Di	VISION.		j					-			1	Re.	Re.	Ro.	Rs.	Ra.	He.	Re.	Re.	Ba.
Hidnapore Hooghly		, , ,	V (B.C.) of 1876. Divisional Total	1,46,401 79,057 9,001 81,795 1,24,761 1,04,905		105 89 8 45 63 31	12  15 	137 87 11 65 116 86	25 34 4	111 27 3 41 92 31	25 5 19 29 12	114 88 6 47 87 28	93,892 1,967 157 11,011 85,270 4,717								
Passida		division.										-								_	
S4-Pergunnal Nuddea Jessora Moorshedaba	ă	*****	W (B.C.) of	555,946 111,557 17,785 97,145	10	238 83 21 55	15 	852 140 26 71	2572	259 90 19 49	89 41 7 13	208 90 19 58	39,900 16,614 6,414 24,970				 	::::	===	==	===
RAJOHAU	A RE	ND COCCE	Divisional Total	762,24	178	396	15	580	143	447	150	489	87,907								
Rajahahye Darjeeling Dinagspore Pubna Rosra	B DIV		V (B.C.) of	32,500 9,72 13,04 37,75 19,10 13,93 0,50	6 6	20 24 11 29 18 17 4	1:11:1	26 28 17 35 24 10 5	7 4 6 10 6 4	19 24 11 25 18 15	9 22 5 11 6 21	17 6 12 24 18 17 4	5,928 7,187 1,975 3,447 8,531 8,825 213					:::::	111111	111111	1 1 1 1 1 1
			Divisional Total	1,28,64	81	123	Ξ	154	BR	116	56	98	26,008						=	Ξ	
Dacca Furreedpore Hackergunge Mymensingh		:   :::::	V (B.C.) of 1876.	91,66 27,54 48,95 67,39 28,32	5 1 6 17 0 5	45 65 59 60 21	11111	49 70 65 77 26	8 11 13 81 7	41 59 53 40 19	8 3 9 14 7 41	41 67 56 63 19	26,957 2,668 5,954 3,255 2,800 40,716					=======================================	::::	11111	1:::
CHITTAG	one :	Division.	DIVINOESI TOWN	202,140			Ë		10			2/4/1	40,110				••••	<del></del> -	<del></del>		
	=1=		W (B.C.) of 1876. Divisional Total	23,96 4,78 30,01	3	28 11 39	=	83 14 47	12 3	21 11 83	13	24 10 34	7×7 1,007		===			=	=	::-	<del>-  </del>
Patra Patra Gya Spalabad Mosufierpore Burbhunga Sarun Caumparun			V (R.U.) or 1876.	71,55 70,81 28,55	0 2 4 22 4 27 6 11 11 11 5 4	114 75 68 20 23 30 17	111111111	121 77 90 47 34 41 21	18 6 24 11 11 13 8	106 71 66 86 28 28 13	10 8 18 11 9 11 9	111 69 72 86 25 80 1:	88,326 48,525 8,114 19,146 19,649 20,194 1,696					1111111			11111111
		Division.			_						-										
Monghyr Bhagulpuro Purneah Sonthal P gunnahs Maidah	or-		V (B.C.) o	70.14 74,84 81,21 8,01 18,11		29 28 20 20 23	1 1 1	34 37 29 29 25 27	7 16 5 5	27 21 21 21 21	21 13 6 5	94 23 23 21 23	17,877 2,607 11,118 8,696	1				E	=	=======================================	===
Maidab ,		!	Divisional Total			127		153		-	49	104	85,780					<u> </u>	=		
Ozța Cuitack Halastro Potres	DĮ	VISION.	}♥ (B.O.) •	71,3 17.61 23.61	17 13 10 3	87 12		80 13	19	81 9	14 3	36 12	7,124 618 4,098				****	==	=	::	=
			Divisional Total	111,6	2 10	49	=	60	26	40	17	49	12,085	-			=	=	=	=	=
Hasareebagh obardugus Bingbhoom Manbhoom	٠١.	DIVISION.	V (R.C.) o	28,8 25,7 4,8 16,8		27	=	80 83 11 31		25	7 6 3 5	32 27 8 26	3,593 4,898 1,187 2,209		-				=======================================	1117	11111
	,		GRAND TOTAL	_		-'	-	2,241	-	1,687	-	1,727	4,43,285	_					-		

9	10	11	19	18	1	diplomate (**	14		ALCONOMIC COM	13	16	17	18	19	20	21	23	23	24	25
4	on trades.	form of receipt other remieles,			1	N.S.	RS J MNS	W DETA AS MAS ABY).	II. (AS	taxation.	ens, markets,			services ren-	Provincial or	ar, excluding		(column 15)	income shown in column of population.	
Tax on houses and lands	Receipts from licenses	Whest-tax or other to from carriages and o excluding tolis.	Tax on animals.	Tolls and ferries.	Tax on persons accord- ing to facir circum- stance, and property to be protected.	Fees on musical pro-	Tax on coal and on brick and lime-kilus.	Lighting rate.	House servenging tax.	Total income from tax	Bent of bonnes, gardens, &c.	Finer.	Miscellaneous,	Payment for municipal dered to individuals.	Grants-meald from P. Locai Funds.	Total income of the year, balance.	Total, tucluding balance.	Incidence of taxation per head of population	Incidence of incomesho	Roxente.
Ba.	Rs.	Rs.	Ra.	Rs.	Ra.	Re.	Rs.	Rs.	Rs.	Ra.	Re.	Ra.	Rs.	Rs.	Rs.	Ba.	Rs.	R4. A. P.	Rs. a. p.	
88,130  12,600 45,940 1,30,877	19  5,139	8,461 283 210 1,575 9,650 9,152	1,895 41 472 925	2,687  57 7,315 1,525	84.166 9,447 8,887 13,6;8 20,500 1,127			29,750	30,730	76,848 9,721 3,597 27,722 84,330 1,98,300	1,174 175 990 1,289 2,516	1,257 126 77 503 1,834 4,530	5,043 597 536 2,721 8,109 16,416	76		93,449 10,414 4,844 35,014 91,062 2,23,771	1,17,369 11,501 4,547 43,025 1,50,332 2,25,48	0 8 4 9 3 11 0 6 4 0 5 5 0 10 9 1 14 8	0 10 8 0 6 8 0 7 9 0 6 8 0 12 2 3 8 1	
8,14,547	5,188	24,281	2,823	11,584	87,645		Ξ	29,750	30,730	4,00,518	8,144	9,838	33,411	0,213		4,59,133	5,35,247	0 13 7	0 14 6	
2,86,227 30,028 7,518	1,089 181 	84.750 1,788 	629 84 	1,122 3,810 2,770 7,560	1,00,909 18,993 2,785 51,323		1 : : :		1,87,713 	5,82,439 54,778 13,683 55,883	1,710 	14,200 846 258 871	3,766 1,100 10,076	14,424		6,10,698 60,740 14,441 83,634	6,50,597 77,364 20,855 1,08,924	0 15 3 0 7 10 0 11 9 0 3 0	1 1 6 0 8 8 0 11 9 0 14 4	
2,78,788	1,270	56,488	663	15,262	1,71,009				1,37.713	6,59,183	1,775	15,581	78,560	14,424		7,60,823	8,57,730	9 13 8	0 15 7	
7,385 14,196		1,200 2,841 1,016 2,037	986 355 189 24 	1,713 1,845 1059 765	4,463 1,482 9,205 12,930 6,508 6,766 1,352		111111			15,697 16,935 14,970 14,958 7,693 9,425 1,352	27,953	245 880 174 63 99	1,120 81,570 1,585 257 240 5,378	873 g		17,062 1,26,488 16,702 15,278 7,925 18,860 1,352	22,990 1,33,625 18,577 18,725 11,464 38,685 1,765	0 7 9 1 11 3 1 1 3 0 6 4 0 12 0 9 10 0 0 18 3	0 8 4 13 0 1 1 4 5 0 6 5 0 12 7 1 1 0 0 3 9	٠.
21,538		7,001	2,176	5,292	43,035		=			79,128	27,963	1,511	90,150	875		1,99,617	2,23,023	0 10 3	1 9 P	
49,555  9,217 59,773		5,142  101 110  5,8n3	54 55	12.450 619 1,235 863	14,233 8,001 16,463 22,890 4,275 63,922		11111	.3	2,899	84,279 8,699 17,834 23,000 13,855	2,915  278  3,193	683 47 243 87 211	13,305 67 907 441 1,527	669 496 13		1,61,152 0,161 19,500 23,756 15,196	1.28,119 12,129 24,556 27,011 14,206 2,10,021	0 14 8 9 5 0 0 5 11 0 0 5 0 7 9	1 1 7 0 5 5 0 6 5 0 6 7 0 8 8	
10,734		1.080		0,616	1.843					23,302	107	272	2,499			28.180	26,907	0 11 10 0 10 2	1 0 6 9 20 4	
10,754		1,891		9,616	1,862 2,708 4,570					26,341	107	277	2,541	<u>i</u>		3.047 25,257	4,154 81,151	0 10 2	0 13 6	
50,318 30,619 13,695 14,754 19,694 19,130	12	6,374 2,236 236 1,082	4,517	16,243  11,172 3,163 80,579	49,222 11,679 23,877 11,246 6,681 9,567 8,965	1,898			1,209	1,32,781 43,946 37,848 37,179 27,357 81,966 8,965	1,070 2,485 4,860 942 585 27 112	3,829 521 893 347 839 145 177	13,086 3,628 1,107 5,400 465 649 7			1,50,766 50,550 41,676 43,871 20,196 32,646 9,261 8,60,984	1,49,092 99,105 47,754 61,037 45,535 53,134 10,957	0 7 0 3 5 2 0 4 9 0 7 9 0 6 1 0 7 2 0 5 0	0 7 11 0 5 9 0 5 7 0 6 7 0 6 6 0 7 4 0 3 2	
29,410 15,364 13,487	843	1,074 8,003 8,287	1,004 919 1,161	10,712	1.797 3,982 1.962		338			45,643 81,712 21,257 6,493	215 860 814	803 468 200 417	2,152 8,003 2,033	210		44,818 40,707 23,850 8,613	44,194 43 444 34,064 12,200	1 13 6 0 12 4 1 9 1 1 12 2 0 5 4	1 7 9 1 0 8 1 11 10 2 5 0 6 6 3	
60,512	543	9,351	8,219	21,949	18,176		338			1,09,187	814 876 2,263	1,951	879 122 13,589	210		7,160	8,017 1,62,936	0 5 4	0 10 0	
		2,403  2,493	1,478	9,542	22,503 7,957 8,671 Sp,180					86 010 7,957 8,671 59,688	1,465	386 206 145 787	820 260 76 656	106	907	30,194 8,423 8,592 56,599	16,518 9,233 1 ,100 68,544	0 8 0 0 7 2 0 6 1	0 8 9 0 7 7 0 6 8 0 8 1	
		80	150 598 736		11,030 9,439 2,043 6,830 29,342		::::	*****		11,050 9,589 2,045 7,498	630 1,234 693	346 84 25 111 505	8:2 6:7 417 1,100 2,507		======================================	12,829 11,264 2,445 9,492 86,020	16,511 16,152 8,632 11,701 47,956	0 6 1 9 6 8 9 6 D 0 7 1	0 7 1 0 7 0 0 8 1 0 8 10	
7,97,001	6,983	1,16,454			5,05.106	1.696	::38	29,750	1.72,651	18,24,671	55,490		2,62,382	20,015		22,07,964	26 61,154		0 13 1	

# Abstract of Form No. I, giving the following particulars of all the Divisions in Bengal for 1879-80,

		under Chapt under Chapt		ot V (B. ditte			67 2
	V- 0101022	muu omap.	01 1 7 01		Total		193
				•	1 Oran	•••	100
pulatio	on within n	unicipal lin	nits	•••	•••	•••	2,914,358
amber	of Towns o	f which the	Municipal (	Committe	908 are-	,	
(a)	Appointed	by election		•••			
(b)	Ditto	partly by		partly b	y nominati	, ar	
(c)	Ditto	by nominat	ion only	•••	•••	•••	
					Total	•••	
ggrega	te number e	of Members	of Municipa	al Comm	ittees—	•	
(a)	Ex-officio	Members			•••	***	502
(b)	Elected M			•••	•••	•••	42
(0)	Nominated	i Mombers	•••	•••	•••	•••	1,698
					• Total	•••	2,242
the al	bove-						
(d)	Officials						555
(e)	Non-offici	als	•••		•••	•••	1,687
( <i>f</i> )	European	a a					515
6	Natives	•	•••				1,727
	e en unicipal	l taxation in	fueno				-
(a)	Octroi	t taxation in	10100			Tu force	in no Town
(1)		uses and lan	ds.		•••	311 10100 99	27
(c)	Licenses o			•	•	"	7
(d)	Tax on ve						64
(8)	Tax on an	imals					34
(f)	Tolls	ublic process	:			••	37 1
(g) (ħ)		rsons occupy		 PR RACOTY	ding to	"	-
(*)		oumstances	me norum	50		,,	166 ,,
						″	
						$\mathbf{R}$	5. A. P.
		under cach of columns 7				ls 26,51,	154 0 0

#### FORM No. II.

## STATEMENTS OF EXPENDITURE

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

# FORM No. II .- Statement showing the Expenditure of First Class

. 1	1 1	. 8	. 4	5	-6	7			10	11	19	18
***************************************	1		į į			4		**************************************		. 1		
Districts.	Serial number of Municipality	NAME OF MUNICIPALITY.	Balance from previous ye	Income during year.	Interest en debt.	Head office establishment.	Collection of actrol.	Collection of other baxes and sources of income if any special establishment apart from that of the head office is maintained.	Conservanty and steam- aing.	Police.	Meidention of births and deaths.	Lighting
ļ	BURDWAR	Division.	Rs.	Rs.	Ra.	Rs.	R4.	Ra.	Ra.	Rs.	Bp.	Re,
erdwan	1	Bardwan	8,112	56,608	1,091	4,785		1,872	13,623	10,319		2,01
liduspore		Midnapore	3,448	17,631		1,442		356	4,243	6,485	143	
looghly	{	Hooghly and Chinsurah Serampore	16,51H 4,749 746	39,127 30,409 5,313	*****	4,179 2,154 879		1,994 144	8,604 6,139 947	11,178 '. 8,424 1,062		1,61 1,06
	t	Total ·	23,013	69,249		7,313		2,088	15,690	20,661		8,8
lowesh ,	8	Howrah	2,247	3,32,644		18,703		· 5,114	56,044	84,038		89,00
		Divisional Total	35,620	8,66,031	1,091	82,168	*****	8,910	89,599	\$2,280	145	37,8
, b	ERIDENCY	Division.										
-Perguonahe .	. 1 7	Suburban	28,982	4,88,749	,.	41,660		11,395	1,44,637	69,971	1,668	81,7
	d .	Kishnagurh	9,194	19,632		1.084		1,825	2,196	6,413		
uddes	1 18	Santiporo Ranaghat	2,005 1,004	16,057 6,068		8,176 1,044			814 503	6,071 1,515	175	
·	1	Total	12,509	40,742	.,	6,253		1,325	3,643	18,999	178	
920888	11	Jessore	4,076	11,656		1,411	*****		788	2,470		
		Divisional Total	45.381	8,41,146		48,353	,	12,720	1,49,967	1,06,410	1,843	31,1
* 18		OH BREAR DIVISION.										
	1 19		8,400	12,116		633		1,179	606	3.257		ĺ
kajshahyo karjesiing	:: l 13	Rampore Beauleah Darjeeling	7,187	1,24,040	1,275	1,693	*****	689	8,546	8,547		*****
		Divisional Total	10,647	1,37,066	1,275	2,155		1,769	9,152	6,804		
	DACCA I	DIVINION.			•							
	C: 14	I Daces	20,684	86,708	698	7,760		497	81,077	16,183		2,0
18008	{  is	Comillah ·	2,555	11,097		1,780			1,800	8,073	30	****
		Divisional Total	23,149	97,905	GAR	014,0		427	32,907	18,206	30	2,0
C.	HODATTIE	G DIVISION.	1	}		!						1
hittagong	16	Chittagong	861	23,979		1,456		612	3,401	4,690		
•	PATRA I											
ntna		<u>.</u>	16,078	95,143		7,683			. 18,501	26,874		4.2
	1		36,008	87,765		1,756			6,253	13,853	70	
	19	Arrah	1,119	17,353	172	1,263			3,330	4,705	96	1,64
	20	Mosufforpore	14,997	31,010					6,030			1,1
urbhuuga	21	Durbhunga	13,487	23,017 21,900	*****	4,290 1,323 677		6/1 718 827	2,336 3,283	7,691 7,690	248	
		Divisional Total	87,936	2,25,229	172	16,891		9,056	84,724	61,553		7,7
	IAGULPOR	E DIVISION.			1							
longhyr hagalpore		Monghyr	16,754 1,829	31,290 3×,310		2, 120 1,319 775		1,201 779	6,273 7,761 2,073	8,146 8,795 5,902		
	25	Purnesh	8,657	19,611	*** **	775	*****		2,078	5,903		harras
Handy	1 1	The fall of America										
nlaway		Divisional Total GRAND TOTAL	26,740	60,231 14,79,377	3,236	1,15,110		2,040 2H 588	16,107 8,84,917	2,90,696	3.487	79,94

# Municipalities in Bengal during the year 1879-80.

14	.15	16	17	1,8	19	20	31	22	20	34	25	26	87
EXPREDITO	<b>1931.</b>			•									
Construction and maintenance of roads.	Watering roads.	Draitage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and chari- table establishments (hospitals, alms- hoëses, vaccination, &c.)	Education, Science, and Ark	Miscellaneous.	Cantributions to Local or Provincial Funds.	Espayment of debt.	Total.	Balance at the close of the year.	Rumario.
Bo.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Be.	Re.	Rs.	Rs.	Rq.	Rs.	
15,600	1,881	1	.,,	2,089		497		5,008		3,909	61,714	3,008	
4,632	531	1,966	25	179		853	200	123			20,711	235	
10,708 7,430 720	615 611 88	185		404	72 1,076 155	204 1,473 198	200 620 96	4,238 3,000 857	*****	 	41,414 81,196 8,814	0,832 1,302 110	
18,848	1,259	155		464	1,303	1,863	1,116	9,093		•••••	81,957	5,301	•
41,698	8,767	645		397	8,103	4,355	1,382	18,798		:	2,20,745	4,116	
80,984	72,098	2,166	25	3,100	4,600	7,611	2,5(14	20.960	<del></del>	3,000	5.45,157	15,094	
00,333	13,519	656	701	17,511		5,714	3,000	28,665	*****		4.90,243	\$7,417	•
8,278 2,307		084		206 174	1,2%5	692 352	1,735	749 1,349		::::::	22,861 16,143	6,265	
1,808	988	137				300	260	1,049		<u> </u>	6,901 15,917	7,299	
12,393	248	621		360	1,255	1,344	1,995	3,117			12,393	3,339	
4,191	87		145	17.00	1.00	1,865	400	32,121			5,48,623	34,051	
1,16,210	23,404	1,477		17,491	1,255	н,963	6,100	32,121					
6,278 12,568	83	e3 1,494	36,211	21,459	242	359 1,420	161 600	207 4,269			12,92s 1,19,517	2.74× 12,010	
18,831		1,507	58,311	24,830	242	2,178	761	4.570			1,32,316	15,359	
4,993	51 185	***	8,362 120		2,248	3,960 312	•	5,501		1,341	81,860 8,952	22,643 4,700	
7,193	200		8,443		2,248	4,272	30	8,948		1.301	03,619	27,313	•
7.643		278		233		325	189	371			19,131	6,109	
26,318	6,128			5,000		2,272	1,290	2,925			1,06,240	4,941	
6,045	108	414		- 3,345		636	360	75b			31,2H1	39, 187	
8,245	290				240	120		1,064		610	16,171	2,300	
10,21% 7,988 6,787	1,927 1,857 1,097	067 299	79	(1d) 80 652	122 6(4) 4)	1,574 70 1,920	300 300 109	575 1,800 746	:::::	::::::	3 1,5.89 26, 147 23, 139	10,067 6,840	
69,618	10,607	1,380	79	9,137	951	6,895	2,118	7.970		610	2,39,123	71,012	
8,442 13,662 . 7,665		862 1,396		635 	324 	1,470 1,016 310	572 507	952 1,609 1,699		"1,000	30,054 37,239 30,351	17,380 2 180 7,917	
20,419		3,244		1,137	331	2,726	1,169	4,159		1,000	45,211	27,727	
8,29,685	87,121	9,101	67,643	56,357	9,196	81,680	12,568	81,910		6,920	15,04,235	2,63,026	

FORM No. II .- Statement showing the Expenditure of Seco.

	.1		3		•	7.	5		7	8	,	10	11	18	18
					***************************************	į	<del></del> -						<del></del>		
Dist	rator.		Serial number.	NAME OF I	Municipalier.	Balance from previous yes	Income during year.	Interest on debt.	Head office establish- ment.	Collection of octroi.	Collection of other tax and scorees of income (if any special extabilishment apart from that of the head office is maintained)	Conservancy and cleausing.	Police.	Registration of births and deaths.	Lighting.
		Во	BRWA	n Division.		Rs.	Rs.	Ra.	Ra	Ra	Ra.	Rs.	Ra,	Rs.	Re
ard wan		{	1 2 3	Cuiva Cuiva Dainhat Rancegninge		4,7±3 4,7±3 321 1,725	7,610 4,100 5,800		54 90 29 84	5	M. 1,1	854 1,528 852 950	2,137 2,932 1,933 1,670		
nkoora .		{	5 6	Hankoora Bishenpore		6,930	1		2,63	4		3,678	2,875 1,357		-
		T'		Bisheupore	Total .		10,222		91:	- 1		1,656	6,232		*****
erbhoom			7	Booreo		. 157	3,381		88:			956	1,474		
dsapore	***	{	8 9 18 11 12	Tumlook Ghatial Chunderkona Ramjeebunpor Kheerpie		1,123	8,397 4,243 8,158 2,621 1,629	·	96 424 247 196 83	-	264	118 299 	1,230 1,627 1,704 1,215 640	60 15 16 35 18	
			15	Ranaharia	Total		2,763 11,503		1,070	·	261	413	6,526	120	,
oghly		-{	14 15 16	Bansberia ltyddiabatty Bhuddessoro Kolrung		0,051 661 68	4,650 3,234		7:33 646 261		313 230 128	2,540 2,540 MM 416	1,639 3,014 2,633 1,254	50 30 14	93
				Divisional Total	Total	7,621	21,186 71,301		7,285		689 1 83	4,116	9,330	103 295	98
ergunne	ha		17 18 20 21 22 23 24 25 26 27 28 29 29 31 32 33 34 35 35 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	North Suburba Routh Suburba Rajpore — Barripore Bouth Dum-Dun North Dum-Dun South Barracky Morth Burnachy Morth Burnacky Marracky — Tankes — Tankes — Tankes — Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah Sathiraka — Golordangah —	Total	102 -1,173 -1,523 -1,523 -1,186 -1,569 -1,569 -1,761 -779 -241 -346 -441 -346 -441 -370 -370	17,704 20,036 4,029 4,180 3,678 5,981 1,911 11,889 4,777 5,777 5,409 4,150 2,322 4,409 8,414 8,009 1,971 1,610 1,18,705		646 1,555 837 27 32 107 68 116 105 120 120 216 246 256 266 27 20 20		1.699 1.200 1.200 1.200 1.200 1.200 1.200 1.201 1.202 1.414 2.44 1.202 1	1,125 elvi 604 447 75	7,491 11,442 2,172 99-) 1,040 2,040 1,040 2,049 4,270 2,962 1,747 1,336 1,747 1,540 909 713 997 577	72 72 72 72 72 72 72 72 72 72 72 72 72 7	
doa	•••		87 88 89 40 41 42	Mohrahpore	Total	200 1,287 107 543 680 8,337	3.391 3,643 2,226 2,618 1,336 2,646		460 42 462 613 310 42 1,829		519 471	286 128 195 197 70 9	1,635 1,359 792 1,092 940 1,317		
Prahodaba		{	49 44 45 46	Berhampore Lalbaugh Kandi Jungspare	 	4,684 16 300 121 2,442	10,715 49,198 4,491 9,210		924 180 27 48	t	1,666 8,041 673 786	816 8,103 6,229 461 635	7,184 3,843 11,675 2,312 2,420		1,890
٠				Division	Total	21,221 38,515	62,617 2,17,519		483 6,997		6,063 17,030	19,429	20,298 84,141	. 201	1,909
Basepore shalps in a io io io in a io in a io in a io in a io in a io in a io in a io in a io in a io in a io in a io in a .	LJAHA		47 48 40 50 51 52 58	Burrepore Europore Kurseong	BION.	1,875 2,449 1,347 2,669 3,218 315 3,525	16,702 4,046 7,983 7,416 5,002 2,433 14,600 1,488 61,209		820 1,220 780 646 641 192 2,117			4,292 309 393 441 345 130 2,667 216	2,399 1,945 2,143 8,909 1,654 1,405 3,800 119		direct
		71.	on D	IVIRION.			<u> </u>					-			
×	•••	"	, 56	Naraingunge s gunge.		8, <b>4</b> 75	10,770		1,120			49	9,723		*****
restinore		{	86 67			821 828	5,299 2,987		1,344 421	101 111 11- 11		984 216	1,801 1,801		*****
		- 1	- 1		Total	1,444	9,286		1,765			580	2,650	~	*****

14	18	16	17	18	19	20	n	#	23	24	25	26	a
EFDIT	TRN.	<u>.</u>	J	J			1	٠	·				
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, in- cluding gardens and similar improve- ments.	Sanitary and chari- table establishments (hospitals, alma- nouses, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the closs of the year.	Remares
Re.	Rs.	Re.	R.	Rs.	Rs.	Ra.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	
1,613 2,431 987 296		616 96	*****	 95	72	401 24 170	235 77 137	164 277 161	1		5,986 8,811 4,001	917	, ,
5,277	1,287	851		93		779	163	911	-		21,408	2,070 6,511	•
192 275		25		46	27	890 613	50	323 64			5,831 3,876	613 1.174	
467		25		40	27	1,403	50	397			9,209	1,797	
77 871	Б	137		145	1 f3s	188	 89 - 176	8G1 30	·		3,790 3,600 4,010	751 536	
750 800						1.175 *480	355	25 17			3,262	2,58 \$ 1,422 1,053	••
2,671	ь			145	138	2,326	619	15 9 (8	·		1,683	6,769	
570 1,990	::::			:::::	2,598	377 12	30 380	227 1,390 243	::::::		2,877 15,147 5,321	743 2,397 29	•
721					2,598	319	475	1,938			25,579	3,229	
1,792		A13		250	2,600	4,816	1,716	3,831	-		78,262	19,077	
						ĺ							
1,060 1,998 100 996 1,890 1,890 1,998 1,271 1,092 2,110 2,132 997 385 933 603 988 1,459 1,459		221 20 21 286 200 95 18 100 20	50	26 S00 250 100 100 100 100 100		837 150 16 268 641 541 313 400 120 800 413 110 110 56	490 	611 814 111 105 119 129 467 3893 545 469 203 149 149 141 152 163 164 165 165 165 165 165 165 165 165			18,871 18,391 4,258 3,336 5,039 5,431 1,733 10,731 5,598 6,639 7,804 8,807 2,419 2,015 2,029 1,623	4,025 83 -261 2,378 943 1,039 400 103 1,034 2,805 208 179 105 -391 -138 -132 306 428 106	
450,		1,762	50	1,108		4,360	1,368	5,036			1,11,786	18,690 ° —823	
66 ,040 400		 52		36		28 123	300 80 45	160 293 131		 	2,927 4,458 2,235	664 492 94 373	
396	******			29		150	190 	255 51 148			2,782 1,420 3,152	450 474	•
,016 ,663		52		64		312	615	1,068			16,074 15,693	2,560	
,667 709 ,834	161 121	517 20,238 150		865	===	411 690 830 1,020	613 780	76 206 49 881		 	60,144 4,469 11,723	5,01 t 156 320	
,878	288	29,905		365		2,451	1,658	681			92,348	14,490	
,428	262	-81,719	80	1,537		7,153	3,561	6,785			2,21,108	95,749 823	
958 ,645 ,070 ,647 ,044 236 ,466	34 93 12	193 39 361 6,575	334  169	64	961	00 90 611 616 55 385 89 20	70 154  90	1,108 43 305 688 96 79 1,189			9,708 5,569 8,099 8,199 6,983 2,498 17,616 355 69,213	8,57) 1,854 1,341 1,241 2,296 060 807 1,143	
		1				1					-		
,666	81		4,850	200		801	470	241		,	11,826	4,419	
748 1,117		سر:::	13 50		-	341 110	104 98	363 43			5,168 8,157	762 653	
985		1	63			450	200	396			8,315	1,415	

FORM No. II .- Statement showing the Empenditure of Second Class

1	-	7		. i	7	• 1	В	6	7	8	9	10	31	19	18
		-	į.		7					!					
Distr.	icts.		Scrial number of Municipality.	Name of Municipalit	y.	Balance from provious year	Income during yest.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other large and sources of lincome (if any special establishment start from that of the lead office is maintained).	Conservatory and cleansing.	Police.	Registration of boths and deaths.	Lighting.
	1	DACC		ion(Contd.)		Rs.	Re.	Rs.	Rs.	Re.	Rs.	Rs.	Ra.	Es.	Rs.
Backergunge		{	#6 59 60	Burrieaul Nalchetty Jhallacotty		1,089 1,439	10,959 1,679 1,297		1,120 255 252			1,202 72 81	2,562 466 466		*****
		`	00	Total	1	2,924	13,935		1,636			1,385	8,554		
		{	61 62	Nusseersbad Bazitpore Kultengunge	-::	445 481 319	6,1×2 819	:::::	474 97			1,901 90 979 71 153	1,814 317 995 979	2	5
Mymensingh			61 62 63 64 64 65	Kuliengunge Sherepore Jamalpore Mooktagacha	-	296 378	2,091 2,097 3,720		467 431 481			71 152	MT9 I		••••
٠.		ι	66	Mooktagacha		2,508	20,321		329			2,796	4,071		
Tipperah			67	Brahmunbariah		245	4,809		840			112	1,951		,.,
,			••	Divisional Total		12,590	57,631		7,639			8,1RS	15,855	3	6
				O Division.		420	9 901		200		,	169	. 687		
Chittagong Neakbolly	•••	:::	69	Cox's Bazar Noakholly		1,097	2,301 3,067		303 489			432	1,211		
		,	D.==. 1	Divisional Total Division.		1,598	5,388		792			601	1.898		
-		{	70			2,413 2,949	5,623 13,873		811		******	574	2,160		70
Patna	•••	₹	71	Bohar Tota	···  I	5,493	10,406		2,293			2,857	8,594		70
		•	72	Jugdispore		1,987 970			915			RO ROS	859 1.812	<i></i>	,
Shahabad	•••	{	72 73 74 76	Buxar Bosnraon		1,478 -2,944 255	1,356 5,103 4,770 9,832		555 783 899 296			658 1,304 240	1,529 3,541 751		
		į	70	Sassoram Bhuboosh		1,606	23,413		295			3.144	6,932		-:
			77 78	1 -		1,415	6,473 3,770	<b>.</b>	461 436			321	3 907 2,903		
Monufferpore	***	··· §	78	Hajipore Laigunge Total		2,943	10,243		899			2%8 550	6,500		
Durbhunga		{	79 80	Roeserah		2,051 4,181	3,290		665 346		96 376	168 811	1,536 1,394		****
Paroming.	•••	(	80	Mudhoobunee		6,182	7,179		901		472	942	2,930		
Saruti		{	81 62	Reveigunge		11,846 1,760	6,357 4,353		842 540		492 71	1,002 564	2,500 1,611	60	
	•••	(	62	Sewan Tota		13,615	10,740		1,382		663	1,616	4,210	60	
Chumparun		{	83 84	Motheres Bettish		1,633	2,316 6,9 16		473 405		77	461	767 1,638	231	*****
Ogazary		(	, 59	Total		1,696	0,261		934		77	803	2,4/2	231	
				Divisional Tota	ı	31,574	79,332		9,163		1,112	9,693	32,959	291	70
Bhagalpore		Вп	85 B	ER Division		1,368	8,427		469			328	619		
monthal Per	unn	ahs	86	Deoghur		761	3,373		63		301	1,266	757		
Maldab	•••	}	87 88	Muldala Englishbasar		441	1,964 6,195		60 60		3-17	192 593	709 2,106		:::::
•				Tota Divisional Tota		858 2,090	7,189 12,959		120		587 RH1	786 2,379	2,815 4,191	*****	*****
		c		DIVISION.											
Oottack		. (	99 90 91	Cuttack	: ::	4,699 1,236	28,879 3,788 3,046 8,602		674 519 560		1,952 395	4, 178 1,146 277	5,991 700 742		
		•	62	Jaipore Kendrapara	: :.	1H0 R09	8,502	::::::	560			277 285	890		
				1 ota	ı	7,124	89.194		1,786		2,347	6,231	6,332		
Balasoro			93	Balasore		813*	8,423		247		968	616	2,012		
				Jivisional Tota	ı	7,987	47,617		2,033		3,315	6,887	10,314		
•		Cuo	TA NAG	FORE DEVISION.		1.110	5.95n		613		108	1,825	1,816		
Hanaseehag	h	•••	94 95 96	I asareo) agli		1,110 1,700 701	6,955 4,807 2,066		613 440 332	*****	*****	817 <b>5</b> 91	1,816 1,521 1,301	**************************************	
٠.				Tota		3,563	13,828		1,424		108	8,173	4,037	240	
Lohardugea Stuchhoom			1	Ranchee		3,507 1,187	0,201 2,416		567 219		7	1,508	2,185		
mooddanis mooddaa			99	Purulia		1,095	6,347	68	270		171	1,2/1	1,245		1
, <del></del>				Divisional Tota		9,372	27,781	68	2,809		286	6,049	3,607	248	TS
			1	GRAND TOTA	r	1,42,668	5,88,780	68	43,787		23,567	69,700	2,02	1,040	2,956
			1	1		1	l	1	1	·	1	1	<u> </u>		<u> </u>

14	. 18	16	17	18	10	20	21	23	23	21	20	26	27
1	Ex	PREDITU	II.									1	
Construction and main- tenauce of roads.	Watering roads.	Drainage works.	Waber-supply.	Buildings.	Other public works, including gardens and similar improve-ments.	Sanitary and charit- able establishments (hospitals, alms- lioues, vaccination,	Education, Seesuce, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Bemarys.
Ra.	Ra.	Ra.	Ra.	Ra.	Rs.	Ra.	Re.	Rs.	Ra.	Re.	Rs.	Rs.	
1,754		81		1,361 200	1,443	121	1 25 80 60	642 41 38		******	1,117 1,132 1,681	931 1,960	
2,896		845		1,581	-	186	145				18,963	3,000	
2,065 473 428 882 1,263 551	15	116  74 26	100	100	242  830 		40 54 55 28 600	29 16 49 140 146			6,173 1,169 2,579 3,641 3,760 2,195	494 131 431 642 334 1,666	
5,682	18		100	154	G72	841		390			19,127	3,702	
1,031	96	1,370	4,513	2,001	2,191	150	1,608	1,811			4,272 57,393	12,424	
622		8		86	185	en 250	8n 45	108 530			2,250 2,952	477 1,202	
622		9		56	185	810	105	634			5,232	1,679	
900 8,625 4,525	70					40 896 935	210 1,300	421 79 500			5,216 15,628 20,844	2,950 1,194 4,114	
	67	····· 90				105	120					2,017 1,074 529	
142 1,785 1,744 372 50	******	80	3,021	46 60	154	230 40 612 73	368 48	137 42 21 52		863	1,226 5,001 5,725 9,352 1,510	529 3,004 583	
3,493	67	117	2,621	106	154	980	536	277		H53	22,820	1,199	
918 100		17	::::::	83		953 120	60 77	167			6.651 8,771	1,307 1,867	
1,018	15	17		63		1,073	137	167			10,452	2,771	
727 1,109		276	76	19	1,500	164 56		582			3,430 6,548	1,901 1,482 3,883	
3,095 48	15 433 20	276	76	4,940 298	1,500	924 920 765	100 517 340	647 16 131		<u></u>	9,078 15,021 4,401	3,383 3,152 1,761	
8,143	453			5,258		1,675	847	181			19,123	4,033	
217 950	366	14 824		156 27		]05 640	60	142			2,627 5,220	1,121	
1,167	385	R38		183		645	60	261			6,052	2,905	
15,181	970	1,246	2,097	5,610	1,654	5,512	3,130	1,988		M53	91,564	19,338	
197	47		26	110		240 110	20	92			1 76s	2,027	
\$15 500	*****	65 68			466	354 298	126 130	25 33			2,003 4,360	\$(15 1,020	
786		123			465	652	256	88			1,504	1,459	
033	67	177	26	110	485	1,002	296	843			11,511	4,438	
8,409 692 1,932	 13	6,835 40 106 83	1,100  11	105	1,523 114 40 20	790 94 475 370	 49 110	1,003 148 205 132	1,918	1,:55	30\962 2.696 3,097 4,395	2,410 2,314 154 84	
8,963	348	6,731	1,111	115	1,706	1,729	158	1,487	1,919	1,165	41,110	5,293 - 94	
8,009				74		36		1,207			N,161	1,075	
8,872	848	6,784	1,111	180	1,700	1.757	158	2,694	1,918	1,155	10,271	6,367 -81	
1,000 780 288		885 63		(61 100)	41 40	275 217 200	160	160 84 81	  		6,971 4,167 2,713	2,06 t 87	
3,107	*****	. 408		791	81	712	180	255 196			14,17d 6,0%	3,683	
779				159	188	100		204			3,415	1,230	
1,362		95 4112		895 889, I	267	129	255	30h		800 800	25,701	8,440	
1,09,203	9, 1	-	8,190	11,633	10,338	26,040	11,171	22,741	2,318	2,5/16	6,01,262	1,28.003	
Name of S	(َ) 'نعب			- [	1	- 1	1			1	}	-007	

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			•		:			Fo	вм Мо	. II.—State	ment sh	owing t	he Rape	n dits
1		8	8	T	4	0	6	7	8	0	1			
Distracts		of Municipality.	Namb of Municipality		previous year.	s year.	ž.	establish-	octroi.	f other or a special of a special of the is in the is main-	por		of births	
		Serial number			Balance from	Income during year	Interest on debt	Head office went.	Collection of o	Collection of other faces of income (if any special retabilishment apart from that of the head office is maintained).	Conservancy cleansing.	Police.	Registration and deaths.	Lighting
	Bui	DWAT	Division.		Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Re,
wan	[	1 2 8 4 6	Pattroshair Sonasnookee Kotulpore Juntahad Hally Koorgunge		1,998 3,041 569 692 761 314	1,992 8,131 1,635 2,314 1,306 305		213 271 205 96 67 65		943 321 63	171 120 61 12	969 1,629 696 916 635 124	*****	*****
	١	7	Shambasar Total		1,617 8,860	12,831	<del></del>	124		1,071	63	1,172 6,358		
00 <b>75</b>			Jaipore		293	£12 463		72				219		
bly	{	10 11 9	Mugra Pandooah		1,670 207 3,444	1,347 794 3,134		20.1 16.6 49.3				638 638 2,483		
da		13	Total Khanakool		2,170	1,127		27		300		4,339 520		
			Divisional Total		17,259	19,708		2,113		1,371	417	11,436		
	Pan	SIDENC	DIVISION.			1,613	*****		*****	190	80	1,353		
rgunnshe	{	15 16	Dum-Dum ditto Itanda			1,233 350		8		84 20	2,829	564 24		
		17	Total Chardah	-	403	3,235		491		2h3	2,969	2,041		
ies '	{	18	Jagooly Total		370 774	3,144 657 3,801	*****	713			187	1,602		-44-1
es	{	19 20	Keshuhpore Kotechantiporo		1,151	760 2,035		216 247	•	*****	83	1,796 456 1,022		
	Ì		Total		2,339	2,785		469			83	1,477		
mhedabad		21	Berhampore Cantonment Divisional Total		3,461	11,168	<u> </u>	1,184		333	3,214	5,900		
				1										
Rajes igoreo -			Julpigoree		213	1,853	<u>===</u>	96			412	859	<u></u>	
	,	DACCA I	DIVISTON.	ļ										
		23	Manickgunge		86N 1,221	8,704 1,175		543			230	3,802		
resdpore		24 25	Syednore		611	2,506	<u></u>	272		····	76	1,353		****
estaro de	- 1	26 27	Backergungs Total		1,379 2,132	1,100 1,943 6,663		117 29N 62B			23	709 961		
ensingh		28	Tangail		717	3, 855		891			FA FA	3,053 1,945		.,,,,
			Divisional Total		4,971	13,579	·	1,437		1411	894	#,155		
	Ŧ	atry ]	DITISION.											
	í	29 30 31	Khagoul Munar Dinapure Nisamut	:::	1,847 98 3,363	2,004 1,265 7,936		\$12 259 490	******	******	265 70 1,349	1,314 834 8,950	 	****
		33 33	Bykuutpore	:::	970 773 1,409	1,657 1,826 3,696		90 132 680	;;;	******	105 346	1,398 769 2,337	F04000 817444 F04144	****
B <b>A</b> ,,	• "1			:::	3,746 1,886 2,560	8,051 14,650 1,170		480 588 210			5,194 191	3,409 3,409 809	******	1011
38		86 86 87	Dinapore Cantonment					,						
88A ji. 100	{		Total		16,756	36,127		3,073			7,974	16,764		-
	) ] ]	36 39	Tekari Pecodenggur Jehansiad	-	16,756 8,271 9,211	3,263 2,105 1,266		5		165 240 131		3 819	68	1111
	{	36 39	Total Tekari		16,746 8,271 9,211 960 508 418 522	8,203 8,105 1,266 817 1,021		5 4 4 4		165 240 131 44	138 144 123	1,819 1,294 788 489 754		****
<b>.</b>	{	38	Total Tekari Incodnuggar Jehavahad Nowadah		3,271 3,211 960 508 408	3,203 2,105 1,266 817 1,021		8		165 240 131		1,219 1,294 782 483		11-14 4949 11-14 11-14 11-14 11-14 11-14 11-14

### Unions in Bengal during the year 1879-80.

No.   1		7	7	_			7		,		-	T-000000000000000000000000000000000000	-	
	24	15	16	17	18	19	20	81	23	23	24	25	20	<b>37</b>
Bab   Bab		Exp	BEDITURE					,						
1	Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, in cluding gardens and similar improvements.	Sauitary and chartable establishments (herpitals, almabouses, vaccination, &c.)	İ	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	44	RPMARKS.
The color of the	Re.	Be.	Ra.	Rs.	Rs.	Rs.	Re.	Ra.	lie.	Ra.	Rs.	Rs.	B1.	
	788 671 790 258 659				******	,,,,,,			41 69 46 83 11 54	 		2,214 2,055 1,901 1,917 536 2,517	3,999 69 1,015 149 83 1,429	
1					-									
1	24°) 629								38			730 1.704 849	104 1,113 142	
1.65   1.65	1,768						•							••
1.00														
Section   Sect	-3												16,2-96	
100   100	84								AN P			3,9.13	225	
200						261	!						-2,700	
100	528 205			.::::	20			55	68			3,090 764	459 200	
100	-													
1,129	,								- 11			1,362	1,460	
1,199	-													
## 1.50					80	284		۵۵	1,017					
	******	******								•		1,421		
100														
300									7.00			1,793		
1.931   15   155     40     74     4     171	100 800		*** **			*****		7.5				1,674	1,654	
### ### ##############################														
1,100   1,700   1,100   1,00														
1,100   1,700   1,100   1,00														
1.000   1.00		l				•	1 1		18			2,066 1,174 7,694	5,405	•
Test   Section   Test   Section   Test   Section   Test   Section   Test   Section   Test   Section   Test   Test   Section   Test										3		1.073	1.112 f	
\$	141.01		******		*****		330	*****	8,259		,	14,275	3,015	
1,000		.,,,,,				*****								
				· · · · · · · · · · · · · · · · · · ·			33		13			2,566		
		.,	*****	::::::	*****		1 20	*****	11	::::		1,579	787 460	
		******	******				13 18 21	*****	17	11116		620 1,341	459 650	
	Mirand					34	64	** ***	13 16			1,308	9 to 842 450	
	*****		*				-		14	******	<u></u>	512		
	3,366					61	815		149	••••		12,790	12,7 14	

### FORM No. II. - Statement showing the Expenditure of

		, e	-	en manual	<del>,</del>	,	parameter de	·	<del>(2. descripto</del>	-	<del></del>	
1	2	8	•	Б	6	7	8	P	10	11	19	18
	Munkeipality.		j j									
Diereiore.	Serial number of Munic	Name of Municipality,	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of oetrei.	Universion of other taxes or sources of income (if any special establishment award from that of the head office is maintained.)	Conservancy and clean- ang.	Police.	Registration of births and deaths.	Lighting.
PAT	A DIVISI	ton.—(Contd.)	Rs.	Rs.	Ra.	Rs.	Ra.	Ba,	Rs.	Ra.	Re.	Re.
ababad	50 50 51 58 58 54 65	Chows Blujepore Chesisree	47 277 572 607 259	491 1,004 995 1,168 601 161 402		114 176 274 274 104 33 69			120 273 102	296 835 366 566 261 96 312		
		Total		4,902		1,048			631	2,774		
osufferpore	86 57	Rectamurhee		1,390 1,189		204 211			72 113	432 702		===
		Total		2,679		415			184	1,134		
		Divisional Total	31,450	68,423		4,583		1,349	9,607	27,990	162	<u> </u>
Bı		en Division.	1									l
urnesh	84 59	Kushengunge		3,108 1,131	:::::	800 120			85 74	2,239 609	,,	*****
•		Total	2,461	4,239		420			159	8,926		
		Division.										
oeree '	60	Pooree	4,099	8,892		1,715			89.7	5,823		
Сис	TA NAGP	ORE DIVISION.			1	l						ĺ
	r 61	Lohardugea		1,162		141 318		*****	215 293	051		
oherdugge		Garwah		2,497 7 18		135			148	818 365	******	
	Ų 64	Palkote	-	596		156		14744		296		
	1	Total .		5,003	<u> </u>	736			660	2,529		*****
ianbhoom	65 66 67	Manbasar Jhaldah Raghoonathpore	. 850	1,177 1,539		30 42 42		71 2H7 144	120 375 203	897 492 764		===
		Total	. 1,174	3,246	.,	114		503	696	1,633		
	1	Divisional Total .	2,555	8,948		849		502	1,365	8,762		

### FORM No. II .- Statement showing the Expenditure of

. , 1	2	8	4	8	0	7	8	9	10	11	19	18
Districts.	of Municipality.	Name of Musicipality.	previous year.	year.		tablish-	etros.	ter taxes income I estab- rt from ad office ).	pue		birth.	
Districts.	Berial number		Balance from p	Income during	Interest on debt.	Head office est	Collection of o	Collection of and source of fil any special fil any special fil any special fil any special fil and fil fil fil fil fil fil fil fil fil fil	Conservancy as sicansing.	Police.	Registration of and deaths.	Lighting.
Впа	gulrok	B DIVISION.	Ra	Ra.	Rs.	Ra.	Ra.	Ra.	Re.	Rs.	Ra.	Ba.
Monghyr Sonthal Pergannaks	1	Jemelpore Sahibgunge	623 2,933	15,533 5,240		1,771 733		 215	3,365 1,466	2,530 840		*****
•		Total	3,545	20,773		2,508		216	4,731	2,570		

### Unions in Bengal during the year 1879-80.

34	15	16	17	18	19	20	21	22	28	24	25	26	97
	Bxrx	nditure.											
Construction and main- tenance of reads.	Watering roads.	Drainage works.	Water-supply.	Belidings.	Other public works, including gradens, and other similar ins- provements.	Sanitary and charit- able establishments (hespitals, alma- houses, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	йкнава.
Bs.	Ro.	Rs.	Ra.	Re.	Ra.	Rs.	Rø.	Rø,	Ra.	Rs.	Rs.	Rs.	*1
164 30 36 25			 	110	18	80	84	14 6  30 9 21			480 1,016 932 7,109 631 174 427	282 35 224 	,
255				110	18	80	84	79			4,949	812	,
274 75	;:::::			700		47 96	:	86			1,815 1,190	619 705	
849				700		148		86			3,011	1,361	
5,060	788			610	815	1,213	84	8,567			G6,264	31,005	••
1,280 200 1,489	,			5				110 116	27		3,940 1,272 5,143	807 961 1,668	
2,245				50				407			10,635	2,155	
95 9								25 12 16 15			1.080 1,586 672 466 3,734	207 1,967 76 340 2,650	
						.9		 83H			558	27	
:::::	:::::		:::::	166	176	1	81	836	*****		1,974 1,556	53 227	
				146	180	1	81	637			4,112	317	
84				138	180	1	81	904			7.846	2,957	
16,571	8u3	195	750	1,156	1,819	1,234	313	6,988	28	25	1,30,085	03,472	

### Stations in Bengal during the year 1879-80.

16	18	16	17	18	19	20	21	29	# <b>3</b>	24	25	26	37
		Expen	DITURE.										
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and smars improve- ments.	Sanitary and charitable establishmens (bospitals, almsitones, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Reportment of debt.	Total.	Credit halance at the close of the rear.	Remarks.
Ba.	Ba. 61	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	ila,	Ru.	ßa.	Rs.	Rs.	,
8,928 1,877		289		10	895	113 62	530 6	1,707 201	4		10,725 5,872	2,290	
7,506	81	289		. 10	885	175	336	1,008			21,597	2,721	

FORM No. II. Abstract Statement showing the Expenditure of all classes

1		- 1	2	3	4	8	٠	.7		•	10	'n	19	18
***************************************			Þ.		ji E			· · · · · · · · · · · · · · · · · · ·				·	d	
Distric	TS.		Serial number of Municipality.	Name of Municipality.	Balance from provious yes	Income during year.	Interest on debt.	Head office setablishment.	Collection of octroi.	Collection of other hazes and sources of income (if any special evidenthament, spart from that of the head office is maintained).	Conservancy and clean- sing.	Poline.	Registration of hirths and deaths	Lighting
		Re	D 1 W 1 W	Division.	Rs.	Ra.	Ra.	Ra.	Ra.	Bs.	Ba.	Rs.	Ba.	Re.
A				,	23.893	02.160	1,091			2,443	17,718	25,125	73	2,07
iwan koera rbhoom naporo shly rrah	***				1,067	10,434 4,881 32,014		8,645 912 815			1,888	6,451		
nadora Habora		1		**********	11,011	82,014	******	2,538 9,903		620	4,655 19,906	4,451 1,474 12.961	263 103	s
shly roh	•••			**************************************	35,270 4,717	95,062		18,730	*****	2,737 5,414	19,906	84 880 85,442	108	4.15 83,06
	•••	•••				4,39,133	1,091	41,860		11,914	1,00,937	1,13,783	438	88,91
		PRR	AIDEWC3	Divisional Total Division	7,3114	4,30,103			*****	11,514	1,00,887	1,13,783	100	05,01
Trgunnshi					39,900	6,10,688		46,283		21,647	1,63,730	1,48,679	1,812	81,79
ldes				**********	16,614	60,740		7.795		3,314	6,544	23,676	178	43
pre rehedabed		::	:::::	**********	8,41-1 24,970	14,611 83,954		1,674		6,112	870 12,465	3,947 <b>3</b> 0,888	eo	1,90
		,		Divisional Total	87,907	7,69,823		56,434		80,073	1,71,609	1,96,487	2,047	84,13
	HAME	TE A	ND. COO	CH BRUAR DIVISION.	5,928	17,002		1 059		1,179	915	5,200		
shahye isoling				***************************************	7,187 1,875	1,24,940 16,702	1,275	1,658 1,632 830		589	8,546 4,292	8,547 2,399	*****	*****
jeding mopore		::	*****	***********	3,447	16,702		1.726 1		*****	4,292 843	2,399 4,992		*****
ru,				********	3,447 8,681	15,278 7,025 14,960		836 2.117		******	843 475 2,587	4,992 8,660 2,830	******	*****
rs gpore ngoros	•••	::		,,,,,,,,,,,,	3,625 213	1,352	*****	2,117			412 216	859 119		*****
seang		}				1,106			,				*****	*****
				Divisional Total	26,006	1,99,617	1,274	8,769		1,768	18,296	22,506		******
36a				IVISION.	26,937	1,01,182	899	9,632		427	31,355	21,658		2.00
rreed pore	•••	=		***************************************	2,663 5,056	9,461 19,500		2,037 2,264 2,672	*****		890 1,453 2,880	4,009 6,809		*****
rreed pore ekergunge men-ingh				***************************************	3,255 2,800	25,756 15,406		2,672	*****		2,480	6,916 4,024		*****
perah	•••	]		**********		-		2,620			3,002		80	*****
		_		Divisional Total	40,716	1,69,303	898	19,025		427	38,550	43,216		2,10
tie mano				DIVISION.	787	26,180 3,0H7		1,750 449		m	3,570	5,307 1,211		*****
stagons al holly	***		•		1,007	3,097		2,344		612	4,003	6,519	<u></u>	
		1	ATHA I	Divisional Total  DIVISION.	1,000	20,207		2,000		012		0.010		
		-			39,326	1,50,766		15,040		i	33,032	62,222 21,170	l l	4,85
MA.	***		*****		48,525	1,50,766 50,580 44,670	172	1,803	*****	1,340	7,871	21,170	273	
habad aufferpore	***				48,525 3,114 19,106	43,670	178	1,803 5,661 5,603	******	, B11	7,871 7,015 6,763	16,R11 14,375		1,14
rbhungs un	****	•••		•	19,639 20,494 1,696	43,871 29,196 82,69) 9,201	:::::	2,123 2,059 1984	******	1,190 1,380 77	3,320 4,928 895	10,621 11,900 2,403	305 231	
umperun		•••			1,696	9,201		109H			I			*****
				Divisional Total	1,50,980	3,60,984	173	30,438		4,617	54,224	1,29,601	464	7,81
			GULPOR	B DIVISION.	1					1				
nghyr					17,377	48,813		4,191 1,818		1.941	9,038 8,040	10,676 9,414 8,828	:::::	62
nguipore Fronh					11,118	23.860		1,195 120 794		1,361 779 587	8,040 2,322 795 2,732	8,828	******	*****
mghyr Iaguipore Irnesh Idah Ithal Pergi	unual	ed			859 3,686	48,613 40,767 23,850 7,159 8,013		794		819	2,732	2,815 1,097		*****
		***		Divisional Total	. 85,736	1,27,202		8,119		3,146	23,376	32,830		
		(	)121864 I	DIVISION.										ĺ
tteck 	•••	•••			7,124	89,194		1,786 247		9,347 968	6,921 616	9,838		*****
lasore Dree		•••			4,000	8,423 6,492		1,716			896	2,012 5,823		
				Divisional Total	12,095	56,509		3,748		3,316	7,432	16,167		
				DIVISION.		12.828		1 404		108	8,179	4.627	340	
marcobagh hardussa	***	•••			3,563 4,898 1,187 2,269	11,204		1,424 1,639 312		7	8,178 2,177	4,414	( 8	
asaroobagb hardugga ngbhoom anbhoom		***		***********	1,187	11,204 3,446 9,493	68	312 390		673	1,897	4,687 4,414 540 2,778		
	***			Divisional Total .		36,029		3,658		766	7,408	12,369	348	
				GRAND TOTAL .	4,43,285	22.07.889	8,304	1,74,197	- <u>:</u>	55,560	4,95,724	5,73,377	3,629	89,9

# of Municipalities, Unions, and Stations in Bengal during the year 1879-80.

					CHARLES AND A	-		7: 200	N, 158 14			en	
16	15	16	17	18	19	90	. 21	22	23	24	25	26	\$7
-,	Bir	MDITURE.											
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-tapply.	Baildings.	Other public works, incitaing pardens and similar improvements.	Sanitary and charit- able establishments (hospitals, alma- houses, vaccination, &r.)	Education, Science, and Art.	Miscellancous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close, of the year.	Remares.
Re. 23,968 467	Be. 2,818  520	Rs. 651 25 137	Rs.  25	Rs. 2,164 49	Ra. 138 27	Rs. 1,216 1,402	Rs. 602 50	Rs. 5,950 471 13 1,071 10,173	Ra. 	Rs. 8,900	Ra. 09,582 9,512 3,790 36,018	Ra. 18,778 1,981 751 7,007	
7,503 33,901 41,596	520 1,260 8,787	1,866 155 645	36	464 897	138 8,901 8,103	3,179 9,252 4,358	819 1,561 1,282	10,179			1,14,734 2,21,604	15,50% 6,884	
97,507	13,890	2,979	25,	3,398	7,805	12,407	4,344	31,487	300	3,909	4,91,240	51,007	
1,19,951 17,140 4,564 16,097	13,519 289 87 282	2,418 878 29,905	751 145	18,619 504 	1,265	10,104 1,696 1,665 2,451	4,398 2,665 405 1,509	33,798 4,522 326 1,275			6,07,776 66,769 11,634 9J,844	-9 593	
1,67,772	14,176	33,196	986	19,488	1,569	16,106	9,016	89,923		••••	7,92,923	74,330 3,623	
8,168 12,063 958 5,723 3,240 1,466	93 93 12	63 1,494 231 351 6,675	59,210 334 169 59,613	24,850 61	243	444 1,620 69 1,227 410 69 20	234 600 152 90  1,076	250 4,298 1,109 1,003 175 1,160 64			19,388 1,19,617 9,706 16,304 8,570 17,819 1,421 335	4,602 12,610 8,871 2,831 2,838 867 144 1,143	
6,623 1,880 2,766 7,018 8,172	135  30 185	 892 806 75	12,712 813  100 120	344 1,591 104	2,288 1,463 713 36	8,156 490 136 834 150	\$ 500 200 239 776 18	6,221 396 826 454 69		1,301 25	1,00,222 10,691 18,263 23,136 13,224	27,897 1,439 6,243 3,876 4,982	
81,459	350	1,565	13,745	3,079	4,519	0,778	1,731	7,966	1	1,326	1,05,565	44,456	
8,270 		273 9		280	185 	398 2(4) 4(36	249 45 291	493 516 1,028			21,381 2,043 21,363	5,586 1,202 5,788	
45,061 7,363 6,943 11,642 9,914 9,929 1,167	6,986 109 347 1,927 1,372 1,460 365	414 117 17 943 299 838 2,628	2,021 165	5,600 3,345 216 693 49 6,910 183	733 84 461 123 2,000 40	3,912 950 1,13- 2,704 293 2,005 643	2,700 380 620 437 480 1,055 (b)	6,609 907 1,420 624 2,450 561 261		1,463	1,82,649 47,074 43,913 47,092 33,345 42,431 8,052 3,46,059	26,450 52,031 3,841 16,035 13,450 10,273 2,905	
14,410 13,653 8,574 795 1,774	61 47	1,896 123 843 2,714	20	507 120	824  485 945	1,583 1,856 2 to 652 172 8,903	903 617  258 25	2,659 1,700 1,715 56 496	27 	1,000	40,379 89,007 25,493 6,694 9,021	17,811 4,5-7 9,175 1,423 3,578	
5,968 8,000 2,246	848	6,784	1,111	118 71 50	1,706	1,729	158	1,487 1,207 407	1,918	1,156	41,110 8,361 10,555	5,592 84 1,975 2,185	•
11,317	140	6,734	1,111	280	1,706	3,757	158	8,101	1,918	1,156	60,106	6,522 - 84	
2,167 1,150 779 1,353		408 84		791 159 841	81 186 760	713 300 300 130	180 76 81	265 263 264 2,142			11,176 9,910 2,11° 10,143	2,238 6,338 1,230 1,618	
4,63,040	41,160	499 50,604	76,592	1,791 69,056	81,028	1,042	3.56 24,387	1,929	2.346	9,3.3	30,56)	3,65,582	
L						1,		1,-0,-0,	-,	1		-3,607	

# Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. II, giving the Provinced Abstract of Form No. III, giving the Provinced Abstract of Form No. III, giving the Provinced Abstract Octable for Form No. III, giving the Provinced

	%)				Ba.
Balance from previous year	***				4,48,285
Income during the year			***		22,07,869
THOOMS MILES MIS JOHN	***	•••	•••	•••	22,07,000
Interest on debt		•••	***	•••	8,304
Head office establishment	•••	•••	•••		1,74,197
Collection of octroi			***		Nil
Collection of other taxes and a	ources of in	come		•••	55,867
Conservancy and cleansing	•••		•••		4,25,724
Police					5,73,377
Registration of births and dea	ths		***		8,629
Lighting					82,917
Construction and maintenance	of roads				4,68,040
Watering roads			•••	•••	41,169
Drainage works	•••			•••	59,604
Water-supply		•••	***		76,592
Buildings		•••			69,056
Other public works, including	gardens and	l simil			22,028
Sanitary and charitable establi	shinents the	anitale	olmahouses v	annin.	,
ation, &c.)	antimonica (m	phicare	, million one i		59,109
Education, Science, and Art	•••	•••	•••	•••	24,387
Miscellaneous	•••		•••	•••	1,13,587
Contributions to local or provi	nalal formula	•••	•••	•••	2,246
	udını tanan	•••	•	•••	
Repayment of debt	•••	•••	•••	•••	9,853
•			Total		22,59,179
Balance at the close of the yes	IT				
Credit balance		•••	•••		3,95,582
Debit ditto			•••	•••	-3,607
Tonto dino	•••	••	•••	•••	

# REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGAL

IN THE

FOR THE YEAR 1880-81.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.
1882.

### REPORT

OW

# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

# LOWER PROVINCES OF BENGAL

FOR THE YEAR 1880-81.

No. 167.

FROM COLMAN MACAULAY, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Calcutta, { dated the 10th March issued the March } 1882.

MEDICAL AND MUNICIPAL DEPARTMENT. (MUNICIPAL)

SIR,

With reference to the Resolution of the Government of India in the Department of Rovenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-Goneral in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1880-81, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

#### CALCUTTA.

2. Election and Appointment of Commissioners.—As a general election of Commissioners was held in October 1879, there was no general election during 1880. One elected Commissioner died during the year and his successor was elected on the 15th July; and two vacancies were caused by the resignation of Commissioners appointed by Government.

3. Meetings of the Commissioners.—During 1880 the Commissioners held five ordinary meetings, four quarterly meetings, thirteen special general meetings, and two special meetings, or in all twenty-four meetings, to which all the Commissioners were invited. In addition to these, there were 37 meetings of the

Town Council and 111 meetings of Committees and Sub-Committees appointed to consider and report on special subjects and departments. Several of these Committees and Sub-Committees—notably the License Committee and the Sub-Committee for considering and cancelling bills in arrear-did excellent work, holding meeting after meeting until the object of their appointment was gained; and on the whole the Commissioners showed by their attendance at meetings a very creditable interest in their work. Thirteen of the elected Commissioners and one nominated Commissioner attended 50 meetings or more than that number. Of the elected Commissioners eight attended less than five and none

· less than two meetings.

4. Finances of the Municipality: its liabilities.—The finances of the Municipality are, it is believed now in a thoroughly prosperous condition. Although a further sum of 21 lakhs of rupees was borrowed during the year 1880, the net debt to Government and debenture holders at the close of the year was, after deduction of the Sinking Fund, Rs. 1,27,75,937, against Rs. 1,28,78,770 at the beginning of the year; the ordinary revenue exceeded the ordinary expenditure by Rs. 2,12,504; the actual balance at the close of 1880, including the estimated value of stores in stock, was Rs. 15,40,967 as compared with Rs. 12,07,264 at the close of the previous year; and the cash balance was Rs. 6,54,804 as compared with Rs. 7,92,577. That the improved financial condition of the Municipality is fully appreciated by the public was shown by the fact that the debenture loan of 2½ lakhs of rupees which the Corporation issued during the year, in order to pay for the pipes required for the independent pumping main beween Tallah and Wellington Square, and for the extension of the street water-supply, was tendered for more than six times over, nearly the whole loan being taken up at a premium of Rs. 2-9 per cent. and more than 131 lakhs of rupoes being offered at and above par. As a result of the greatly improved financial condition of the Municipality, the Commissioners were able in 1881 to reduce the house-rate from 8 per cent. to 71 per cent., and the water-rate from 31 to 3 per cent., and to make still greater reductions in the different classes of nightsoil fees.

5. The aggregate of the cost of the drainage scheme, water-supply

Statement Showing the principal works of permanent benefit in the Town.

Date of improvement. Cost. Rs. 77,44,865 72,87,559 Commenced Ditto in 1858 in 1864. Drainage scheme Water-apply
Water-apply
Continuation of Free-School-street to
Dhurntollah
Opening out of Canning-street
Continuation of Clive-row
Opening out of Headon-street in 1864 in 1865. in 1855. in 1868. Ditto Ditto 13,20,860 in 1867, in 1873. Ditto , of , Square , of Grey-street Municipal Railway 6.46.969 Ditto in 1865. finished 1867. Land and machinery at the brickfields at Land and mannery at the oricancias at Kutrung
Land, building, and machinery at the
Entally Workshop
Municipal Office and land
New Market
Dhurme-lala Market 2,19,961 Ditto in 1858, ,, in 1861. 2.07.352 Ditto in 1862, " in 1863. Ditto in 1872, ,, in 1874.
Ditto in 1871, ,, in 1874.
Purchased in 1874.
Commenced in 1866. 1,93,300 6,65,406 7,03,807 Public latrines, night-soil depôts blaughter-houses ... 3,41,481 2,34,948 ... finished in 1860.

... 1.95,16,571

Total

and other works of permanent benefit possessed by the Municipality, is nearly two crores of rupees, as will be seen from the statement on the margin; and after a full allowance is made for deterioration of block, and for excessive expenditure on one or two works, it cannot be doubted that the Municipality possesses more than an equivalent for the burden of Rs. 6,39,000 which

is the approximate charge for interest on loans now outstanding against it. From the Rs. 1,27,76,000 given above as the debt on which interest has to be paid, about 21 lakhs, the cost of reproductive works, yielding about 64 per cent., should be deducted, so that the present net debt for non-productive works is less than 107 lakhs of rupces. Considered with reference to the benefit derived by the public in health and convenience, the interest on this sum is a small burden in return for the water-supply, drainage system, and other works; while, if only 20 per cent. of the increased value of property in Calcutta is due to the improvements effected, the money has been invested to the pecuniary advantage of the town.

6. Income of the year.—The following statement shows the actual revenue of the Municipality during the year 1880-81 as compared with that of the previous year:—

ITEMS OF INCOME.			Income during 1879-80.	Income during 1880-81.
House-rate	·	***	13,10,406	10,07,462
Police-rate	***		2,91,252	3,01,474
Lighting-rate	***	•••	2,52,097	2,41,807
Water-rate	***		4,59,862	8,91,512
Receipts from license	s on trades s	ad pro-		-,,
fessions	•••	***	2,78,586	2,29,908
Carriage and horse-ta	<b>x</b>		1,70,894	1,21,354
Bents of houses, gard	ens, and mark	ets	1,44,849	1,71,198
Fines and penalties		•••	38,764	43,431
Miscellaneous	•••		2,03,126	1,84,882
Payments for municip	al services re	ndered		
to individuals			2,84,064	2,62,959
	Total		34,33,400	29,55,987

The total income during 1880-81 was therefore Rs. 29,55,987, and if to this is added the balance of Rs. 9,66,910, which was in hand at the close of the previous financial year, the amount available for expenditure was Rs. 39,22,897.

vious financial year, the amount available for expenditure was Rs. 39,22,897.

7. Expenditure.—The following statement shows the expenditure of the Municipality under the different revenue accounts as compared with the sums expended in the previous year:—

ITEMS OF EXPERDITURE.	1	Expenditure during 1879-80.	Expenditure durin 1380-81.
Interest on debt		9,09,651	7,98,034
Head office establishment		1,79,845	1,91,728
Collection of rates		60,363	55,049
Conservancy and cleansing		1,96,495	2,06,424
Police		3,01,132	3,00,187
Registration of births and deaths		3,294	5,933
Lighting		2,71,169	2,36,398
Construction and maintenance of roads		3,80,391	2,41,464
Watering roads	•••	47,681	47,530
Drainage working expenses		47,809	48,185
Water-supply		2,03,560	1,89,329
Repair of buildings		7,959	· 8,379
Other works of public utility		6,688	6,529
Sanitary and Charitable establishments		2,77,206	1,77,026
Miscellaneous		1,19,065	1,20,605
Repayment of debt	•••	2,67,499	3,09,842
Total	•••	32,79,807	29,42,642

<sup>8.</sup> The balance remaining in hand at the close of the financial year 1880-81 was Rs. 9.80,255. The Sub-Committee appointed to examine and cancel the irrecoverable bills of previous years, the appointment of which was mentioned in last year's report, met 32 times during the year 1880, and cancelled bills amounting in all to Rs. 2,93,805.

9. Assessment.—There was no general revision of assessment of holdings in any of the wards, but the valuation of 621 premises was enhanced,

while the valuation of \$70 premises was reduced. The financial result of these sparsitions was statement described of Re 72,186, and a consequent inchease of Rs. 11,071 in the enquisi demand under the coveral rates as shown below -

•					Rs
House-cute	•	***	***	***	5,775
Water-rate			ţ	•••	2,047
Police-rate		***		•••	1,805
Lighting-rate	•••	· · · · · · · · · · · · · · · · · · ·	*		1,444
			Total		11,071

10. License Department.—There were 24,702 licenses on trades, professions, and callings issued by the Commissioners during the year 1880, as compared with 27,759 in 1879; and the total value of the licenses was Rs. 2,42,263 as compared with Rs. 2,55,823 in 1879. There was an increase of nine in the number of joint-stock companies; merchants, agents, wholesale traders, &c., numbered, according to the license returns, 1,279, against 1,281 in the previous year. There were 215 practising barristers, attorneys, and pleaders of the High Court, against 199 in 1879, and 124 pleaders of subordinate courts and mooktears against 137. The number of surgeons remained at 14, but practising licentiates of medicine, apothecaries, veterinary surgeons, and owners of dispensaries fell in number from 139 to 112, and native doctors and kobirajes from 39 to 31. There is no doubt that the assessments in several of the classes were in 1880 incomplete, and now that the License Department has been reorganized in accordance with the report of the Special Committee-appointed by the Municipality, the returns for the year 1881 will probably show an increase in both licenses and receipts. There were altogether during the year only 84 potitions of objection against assessments. In 11 cases the petitioners were exempted, in 24 cases the classification was modified, and in 49 cases the assessments were upheld.

11 Horse and Carriage tax and Registration of Carts. - The receipts from the carriage and horse-tax were slightly higher than in 1879, being Rs. 1,08,143 against Rs. 1,07,557. The number of licenses taken out for carriages drawn by two horses was 712 against 693 in the previous year; the number of carriages drawn by one horse or pony was 2,857 against 2,955; the number of buggies licensed was 272 against 292; the number of horses 3,836 against 3,844; the number of ponies and mules 1,122 against 1,290, and the number of race-horses 9 against 2. The number of carts and hackeries registered during the year was 15,042 against 14,443 in 1879, and the receipts were Rs. 60,209 against Rs. 57,831. The total amount of the fees realized by Suburbs of Calcutta, and in Howrah, was Rs. 17,491, as compared with Rs. 17,001 in 1879; the number of carriages of the first, second, and third classes registered in the past year being respectively 60, 1,769, and 1,525, the number of drivers 3,848, the number of palanquins 831, and the number of palki-bearers 4,137. The Hackney Carriage Act, V (B.C.) of 1866, was extended on the 1st January 1881 to the cantonment of Dum-Dum and the portion of the Calcutta and Jossore road between Dum-Dum and Calcutta; and arrangements have been made for the employment of the municipal licensing officer as registering officer, and for the division of the fees equally between the Calcutta Municipality and the Dum-Dum cantonment.

12. Town improvements.—The progress made during the year in the matter of town improvements was small. Three roads, which were constructed in 1879, were completed in 1880, but only one new road out of eight included in the programme of the year, was taken in hand. As regards the systematic improvement of busies not much was done during the year; the preparation of a register of all the business in the town that required to be opened out was taken in hand and has since been completed; the survey of five out of the total number (482) of bustess was completed, and the survey of nine others was commenced; and nine of the bustess were inspected and condemned by two medical officers who were deputed to examine and report

upon them under section 280 of Act IV (B.C.) of 1876.

13. Out of 452 tanks that required at the beginning of the year 1879 to be filled in and overred over with earth, only 15 were dealt with during the year 1880; these tanks were, however, far above the average size. Still only Rs. 3,890 was expended from municipal funds on the work of filling up tanks. One of the chief obstacles to progress in this work of improvement was the objection of the Commissioners to spend the money of the rate-payers in improving the property of private persons who could not, under section 257 of the Calcutta Municipal Act, be compelled to pay for the expenditure incurred, unless their tanks were situated within We pay the enclosure. This objection has been removed by the Calcutta Municipal Amendment Act of 1881, under which the Commissioners have obtained powers which will enable them to deal more effectually than hitherto with both unhealthy busines and noxious tanks. The Commissioners have also under consideration a suggestion that some of the large tanks in the northern part of the town should be emptied, deepened, and then connected with the water-supply of the town, and that once or twice a year the bulk of the water should be pumped off and fresh water taken in. Not only would the tanks in the northern quarter of the town be thus improved, but there would be a supply of earth available for filling up other noxious tanks and pits.

14. Water-supply.—The average daily supply of filtered water during the year 1880 was 7,407,256 gallons against 7,464,150 gallons in 1879, and numerous complaints were made regarding the insufficiency of the pressure in the filtered-water supply pipes. On an average there are two additional connections with the supply pipes. On an average there are two additional connections with the supply pipes every day, and with every connection the pressure diminishes. The laying of an independent main between Tallah and the Wellington Square reservoir is, however, ostimated to save half a million gallons a day, and the increased supply of unfiltered water that will be obtained when the pumping engine has been transferred from Chandpal Ghat to Mullick's Ghat will lead to a further daily saving of 1,500,000 gallons of filtered water. The question of the increase of the water-supply of the Town angle is extension to the Suburbs, which is provided for by Act VI (B.C.) of 1881, is now under the consideration of the Municipality. The total expenditure on the water-supply in 1880 was Rs. 4,72,060, of which Rs. 2,77,880 was on account of interest and repayment of loans. The total number of premises connected with the water-supply at the close of the past year was 12,729 out of a total number of 42,212. Out of a total road surface of 14,893,000 square feet, 10,259,000, or more than twothirds were watered, rather more than half with unfiltered and rather less than half with filtered water, the total cost of watering during the year being Rs. 43,050. The cost of filtered water was calculated to be Rs. 137 per million gallons, and the cost of unfiltered water Rs. 65 per million gallons. The works commenced by the corporation in June 1879, with the view of supplying Barrackpore with filtered water, were practically completed in November 1880, and the regular supply of water to that station took place from the 2nd December.

15. Drainage.—At the beginning of 1880 there remained 421 miles of third class pipe sewers to be constructed in order to complete the drainage scheme of the Town, but, owing to delay in the acquisition of the land that had to be taken up, only 7.35 miles of sewers were actually constructed, the outlay being only Rs. 1,21,560, or Rs. 28,440 less than the minimum expenditure prescribed by the Act. The expenditure since the passing of Act IV (B.C.) of 1876 has, however, considerably exceeded the fixed minimum, the average outlay of the four years being Rs. 2,21,561. The total number of premises connected with the sewers up to the end of 1880 was 14,821.

16. Tramways.—Act I (B.C.) of 1880, an Act to authorize the making and to regulate the working of street-tramways in Calcutta, received the assent of the Governor-General on the 26th February 1880, and the work of laying down the tramways then proceeded rapidly. The lines along Bow Bazar-street, Lal Bazar-street, Dalhousie Square (north and west), and Hare-street, were completed during the year, and are now in full working order, and portions of other lines were also finished.

17. Meteorology of the year.—The year 1880 presented no abnormal meteorological features in Calcutta. The temperature was moderate, the

humidity high, and the rainfall plentiful and well distributed throughout the year. The price of rice gradually fell from Rs. 3-5 per maund in January to Rs. 2 per maund in December, and other articles of food were proportionately

cheap.

18. Vital Statistics.—The recorded birth-rate of the year was 17.5° per 1,000 against 13.8, the average of the previous ten years. Compared with European standards even the rate of 17.5, the highest registered in the decade, is extremely low; but it has more than once been pointed out that a rate approaching 18 per 1,000 is not incredible, having regard to the peculiar circumstances of Calcutta, the great excess of the male over the female population (192 to 100), and the large proportion of unmarried women and widows. There was an undoubted improvement in the registration of births during the past year. Sub-Registrars were appointed to 12 out of the 18 sections of the

register them, and by personal enquiry and with the assistance of the police to discover and correct failures to register. As the Vaccination Act has thrown upon the Registrars new and important duties, the necessity for appointing additional Sub-Registrars will probably soon arise, and in that case a further improvement in the system of registration of births may be looked for. The following table shows the registered birth-rates of the different races in Calcutta in 1880 and the previous year:—

	•	•		Birth	-rates.
				1880	1879.
Non-Asiatics	•••	•••	•••	20.9	25.1
Mixed races	••.			42.6	35.9
	IIindus			17.9	15 4
Asiatics	Mahomed	ans	6 N.	14.9	11.5
	Other clas	888	•	5	4 6

19. The death-rate was 27.1 per 1,000 as compared with 30.3 per 1,000 in the previous year, and 286 per 1000, the mean mortality of the previous ten years. Filtered water was first supplied to Calcutta in May 1870, and the mortality from cholera, which, previous to that year, never fell below 2,270, has since that date never exceeded 1,851. The average mortality from cholera in the 11 years 1870 to 1880 was 1,280; the average for the six years 1864 to 1869 being 4,300. Comparing the mortality in Calcutta with that in the Suburbs, it appears that notwithstanding the population of the Town was, according to the census of 1876, 429,535 against 257,149 in the Suburbs, the actual total mortality in the Suburbs, both from cholera and from other causes during the four years 1877 to 1880, was considerably higher than in Calcutta; while if the figures are reduced to correspond with the population, the cholera mortality in the Suburbs was to that in the Town as 24 to 7, and the mortality from all causes, including cholera, as 7 to 4. These figures alone show the immense importance to the Town, as well as to the Suburbs, of extending the filtered water-supply. Until all the busiess in Calcutta are drained and ventilated, and their conservancy properly attended to, and until all the noisome tanks in and around the town have been filled in, the city cannot be considered secure against epidemics of cholera and other diseases. The comparative immunity from epidemic diseases enjoyed by Calcutta in the past few years must, however, be regarded as to a great extent accidental, when it is borne in mind that separated from the town only by the width of a single street, there is a population of more than 2½ millions of people unprovided with filtered water, and not only liable to, but actually experiencing, the frequent outbreaks of epidemic disease that sooner or later invariably follow the use of impure water. So long as the Suburbs are not supplied with filtered water, the people of Calcutta may be comparatively safe from an outbreak of disease within the town, but they are in no way protected from contagion from their neighbours.

20. The following table shows the mortality of 1880 in Calcutta as compared with that of 1879, the figures for the different races and sexes being separately entered:—

						HATIO OF DRATES FER 1,000 OF POPULATION.									
	BACH.		M	alos.	Fem	Ales.	Total.								
					1879.	1680.	1879.	1880.	1679.	1880.					
Non-Asiatics Mixed races Hindus Malcomedans				::	26°5 49°6 27°4 25°3	\$5.77 40.77 24.5 21.3	14°2 49°0 86·5 48°3	11'4 42'6 82'9 80'8	22:1 46:3 30:3 80:4	20 41·6 27·5 24·5					

The mortality under each head of race and for each sex was lower than in 1879. Among Europeans there were altogether 187 deaths in 1880, 155 of those who died being males and 32 females. Fifty-nine of the deaths were among officers, sailors, and others who fell sick on shipboard, 19 were among residents of Fort William, and the remaining 109 among the European residents of Calcutta.

21. The statement below shows the number of deaths from the chief diseases in each of the last three years:—

				1878.	1879.		1880.
Cholera			•••	 1,338	1,186	•	805
Diarrhosa	and	dysente	ry	 2,010	1,516		1,267
Fevers	•••		•••	 6,086	4,796		3,797
Small-pox				 1,495	772		114

As compared with each of the two previous years there was thus a decrease under every head of disease. In yo year of the preceding decade (except 1871) was the mortality from cholera so low as in 1880, and the total number of deaths from that disease fell short of the deconnial mean by 522. Twothirds of the registered deaths from small-pox took place during the first quarter of the year, and there were only 14 deaths from this cause in the latter half of the year; only two of the deaths were among non-Asiatics, and 35 per cent. of the deaths were among children under 10 years of age. The mortality from fever was about 1,000 less than the decennial mean, and presents a marked contrast to the high figures of the three preceding years. The monthly returns showed the usual decrease in the mortality from fever from January to June, and the usual rise from July to December. The fever returns included the mortality from the remarkable disease—characterised by fever, dropsy, and bowel complaints—which prevailed epidemically at the beginning of the year in the southern part of the Town and the adjoining Suburbs. Under instructions from Government, Dr. McLeod made a special enquiry and submitted a report regarding this disease, which in many respects resembles the disease called beri-beri, endemic in some parts of Madras, Ceylon, the Straits Settlements, and Japan. The disease broke out in Garden Reach and its neighbourhood in the rainy season of 1877, and was again observed over a larger area of the same Suburbs and in some villages to the east of Calcutta in 1878. Towards the close of the year 1879 the epidemic broke out again in the southern and eastern suburbs, and it then attacked Calcutta for the first time, the portions of the town affected being those contiguous to the parts of the Suburbs which had been previously attacked. The returns for the first quarter of the year included 143 deaths from the new disease; in the second quarter there were ten deaths,—seven in April and three in May. The disease then died out completely. The epidemic was, as the Health Officer observed "a very remarkable one, unexampled in the sanitary history of Calcutta.'

22. During the year under review the Bengal Vaccination Act, 1880, was passed, and vaccination is now compulsory in the Town, Port, and Suburbs of Calcutta. The law, which came into force on the 4th May 1880, imposes upon the Corporation the duty of making proper arrangements for vaccination

in Calcutta, and appoints the Health Officer to be ex-officio Superintendent of Vaccination for the Town. The following arrangements have been made for carrying out the provisions of the Act:—

"The Town has been divided into seven vaccine areas, corresponding, as far as possible, to the Municipal divisions, and in each area a central public vaccine station—in most cases a hospital—has been established, and definite days and hours fixed for vaccination in these places . . . . Recently, at the instance of the Health Officer of the Port, another station has been established at the Sailors' Home for the convenience of sailors. Every possible effort has been made to make the provisions of the law known to the people. Advertisements were inserted in all the papers, English and vernacular, hand-bills posted and distributed all over the town, and a lecture was delivered at the Bethune Society, explaining the objects and provisions of the law . . . The result has been as satisfactory as could have been expected. The people have resorted to the stations in considerable numbers—to some more largely than to others. The demand for the services of vaccinators at the houses of the better classes has been good, and the amount of vaccination performed has been, all things considered, satisfactory. The system of notices has not had time as yet to come into operation, and the penal provisions of the Act have not in any instance been applied. A good beginning has been made, and next season it will be possible to work the law to the letter if necessary."

The total number of vaccinations performed during the year was 6,747 against 7,633 in 1879, but the latter number included a large number of operations performed by a special establishment employed in consequence of the epidemic of 1878-79.

23. Cattle Disease.—There was a severe outbreak of cattle disease (rinderpest) during the last quarter of the year, and the mortality among both draught and milch cattle was heavy. The disease however abated after the close of the year. Act No. VIII (B.C.) of 1880, an Act to provide against the spreading of contagious and infectious diseases among horses in the Town and Suburbs of Calcutta, received the assent of the Governor-General on the 28th September 1880, but no action was taken under the Act during the year.

## MUNICIPALITIES UNDER ACT (B.C) OF 1876.

24. The number of municipalities under  $Act\ V\ (B.C.)$  1876 was as follows:—

					1879-80.	1880-81
First class	municipalities	•••		••	25	25
Second ditto	ditto	***	•••	••	99	99
Unions	***	•••	•••		<b>67</b> .	66
Stations	•••	•••	•••	•1	2	2
					-	-
			Total	***	193	192

25. There was no change in the number of first and second class municipalities and stations during the year, but there was a decrease of one in the number of unions in consequence of the abolition of the union of Bhojepore, in the district of Shahabad, from 1st March 1880. The unions of Palkote in Lohardugga, and Syedpore in Furreedpore, were also withdrawn from the operation of Chapter III of Act V (B.C.) of 1876; but, as their accounts were not closed during the year, they have been shown in the returns which are appended to this report.

26. The village of Mankur, in the district of Burdwan, with 18 of its mobullahs, was created a union with effect from 1st November 1879, but in March 1880 the order was cancelled on the representation of the Commissioner of the division, and the village was withdrawn from the operation of the Act.

of the division, and the village was withdrawn from the operation of the Act.

The proposal to constitute the town and suburbs of Goalundo, in the district of Furreedpore, a second class municipality, which was mentioned in last year's report, was not carried into effect until 1st June 1881. No returns have therefore been received in respect of it for the year 1880-81.

27. In consequence of the changes which were effected in 1879 in connection with the revision of the area of the Burdwan district, three of the unions in that district were transferred to Bankoora, and the remaining four to the district of Hooghly. The re-annexation of the thanna of Khanakool to the Jehanabad sub-division after that sub-division had been placed under the

jurisdiction of the Magistrate of Hooghly involved the transfer of the union of Khanakool which was the only union in Howrah) from that district to Hooghly. In the present returns no unions are shown in either Burdwan or Howrah.

28. The first class municipality of Commillah and the second class municinality of Brahmunberiah, in the district of Tipperah, which in preceding returns were shown under the Dacca Division, have in consequence of the retransfer of the district of Tipperah from the Dacca to the Chittagong Division been entered under the latter Commissionership in the present returns.

29. Constitution of Committees. - The constitution of the Committees of

the various municipalities was as shown below:-

	Europeans.	Natives.	Officials.	Non-officials.	Total.
	1879-80. 1880-81.	1879-80. 1880-81.	1870-80. 1880-81.	1870-80. 1880-81.	1879-80. 1880-81.
Pirst class municipalities	184 183 896 305 11 9 14 14	292 311 968 1,020 459 441 8 12	164 161 359 587 29 32 3 8	312 883 016 958 441 418 19 23	476 1,275 470 23 450 25
Total	515 510	1,727 1,784	555 583	1,687 1,711	2,242 2,294

Compared with the figures of the previous year, there was an increase of 52 in the total number of Municipal Commissioners. The number of European Commissioners decreased by five, while there was an increase of 57 in the number of Native Commissioners. The numbers of official and non-official Commissioners were increased by 28 and 24 respectively. The proportion of official Commissioners did not exceed the limit laid down in section 15 of the Municipal Act. In the table given above the number of "officials" exceeds one-fourth of the whole number of Commissioners, but this is due to local officers having included in their returns as "officials" not only officers holding appointments in the Judicial, Police, or Revenue Departments of Government, who must not exceed one in every four Municipal Commissioners, but also officers in the Medical, Education, Registration and other Departments, in regard to whose appointment no restriction is imposed by the Act.

30. The statement in the margin shows the number of meetings held by the

N	AMES OF MUNICIPALE	LIBS.	No. of ordinary meetings,	No. of special meetings.	No. of sub-committe meetings.
1.	Burdwan		12	5	Not men- tioned.
2	Midnapore		11		9
	Hoogbly and Chine		18		Ď
	Scrampore	•••	12	10	Not men- tioned.
Б.	U tterpara		9	***	•••
ĕ.	Howrah	•••	21	1	15
ž.	Suburban		12	4	10
ė.	Kishnaghur		14#	2	4
ğ	Eautipore		18		•••
	Ranaghat		13		
	Jessore		10		6
	Rampore Beauleals		7		
	Darjeeling		11	•••	***
14	Dacoa		12		***
15	Chittagong		9		7
	Commilla	•••	ž		
	Patna		16		***
	Gyn	***	10	ï	***
	Arrab		Š		•••
	Mozufferpore		8		•••
	Durbhanga	***	10	***	***
	Chupra	•••	ě		
20.	Moughyr	•••	12		
24.		•••	9	_	
25	Purnosh	•••	9	•••	•••

Commissioners of the first class municipalities. It will be seen that the Committees of the municipalities in the Burdwan, Presidency, and Dacca Divisions. complied with the provisions of section 40 of the Act, and met generally on an average once a month, the exceptions being Midnapore, Utterpara, and Jessoro. The Committees of the Rampore Beauleah, Commillah, Arrah, and Mozufferpore municipalities show the least creditable results in this respect. The attendance of the Commissioners in first class municipalities was generally fair, and many of the native members evinced a lively interest in the affairs of their respective municipalities.

In two of these no business was done as the Commissioners present did not form a quorum.

de in two of them no business was done as the Commissioners present number of meetings held in second class municipalities varied considerable in the different divisions: in the Presidency Division the average number of meetings held during the year was 11, in the Burdwan Division 10.5 and in the Chittagong Division 10; in the other divisions the average varied from 9 in the Dacca Division to 6 in Chota Nagpore. Many of the second class municipalities are small and unimportant towns, where municipal business is light, and there is generally no necessity for the Commissioners to assemble so often as once a month.

31. Elective system.—There was no extension of the elective system during the year under report, and it is in force in three municipalities only-

Kishnaghur, Burdwan and Serampore.

In Kishnaghur the system has worked without friction, but the results of the several elections held since its introduction do not show any general appreciation on the part of the rate-payers of the franchise conferred on them. At the first election, which was held on the 16th March 1876, the number of votes recorded was only 176. Only 17 candidates appeared for election though there were 15 vacancies. At the next election in 1878 the number of votes recorded rose to 770. There were six vacancies, for which ten candidates were nominated by the rate-payers. During the two following years there were no contested elections, a single nomination having been made on the occurrence of each vacancy. At the last election, held on the 20th March 1881, the number of votes recorded fell to 247; and out of six

vacancies, five were uncontested.

In Burdwan the first general election was held on the 5th June 1876. when 12 Commissioners were elected out of 21 candidates. Out of 9,536 rate-payers who were entitled to vote, only 649 actually voted. No contested election took place again until the year 1879-80, when eight candidates were nominated for three vacancies. In 1880-81 there were six vacancies, but as only six candidates appeared there was no contested election. The Magistrate of Burdwan remarks as follows, on the system in Burdwan:—"The elective system has been in operation in Burdwan for a period of five years. There are 12 elected Commissioners. All of them are very regular in the attendance at meetings, and have taken considerable interest in municipal matters. There was little or no animation displayed by the inhabitants in nominating candidates during the late election to represent them on the Municipal Committee. This fact appears strange when contrasted with the strenuous efforts made during the four preceding years by persons to become Municipal Com-There were six vacancies.....and only six candidates were missioners. nominated for election."

In Serampore the elective system has not proved a success, and it is reported that the majority of the inhabitants prefer that the administration should be carried out for them by responsible Government officers. Since the introduction of the system in 1873 there has been a considerable falling off in the number of persons attending the polling stations. Out of a total number of 5,569 qualified rate-payers in 1873, only 1,793, or 32 per cent., recorded their votes. In 1875 there were eight candidates for five vacancies, and the number of recorded votes was only 673, or 12 per cent. of those entitled to vote. In 1876 there were 13 candidates for seven vacancies; the number of qualified rate-payers was 6,395, but only 635 voted. In 1878 there were 11 candidates for seven vacancies; the number of votes recorded was only 318, or less than 6 per cent of those entitled to vote. In no case did any of the elected Commissioners poll as many as 300 votes, while in the majority of instances less than 100 votes were recorded for the successful candidates. In order to prevent the return of persons unfit to be Municipal Commissioners, the rules for the conduct of elections were last year revised, and additional rules were passed defining the qualifications of voters and candidates.

32. Ward Committees .- In the Calcutta Suburban Municipality the Chairman and Vice-Chairman were doubtful whether, in regard to the provisions of section 46 of the Bengal Municipal Act, any substantial powers could be delegated, under section 53, to Ward Committees, and in consequence nothing was done towards utilizing more fully the services of these Committees. Divisional Commissioner has put the correct interpretation of the provisions of the two sections before the Commissioners, and it now remains to see

what action they will take in the matter.

In the Gya Municipality, the Ward Committees held regular meetings during the year, and the members worked satisfactorily in directing and

controlling the conservancy establishment.

There are no regular Ward Committees, formally constituted under the provisions of the Municipal Act, in any other of the municipalities in the province. The municipality of Bhagulpore is, however, divided into wards, and each ward is placed in charge of one or more Commissioners, who enquire,

under the orders of the Chairman, into all cases which are brought forward

in their respective wards, and suggest the needful orders.

In order to carry on the municipal business more efficiently, and with a view more especially to the checking of collections, the Vice-Chairman of the Durbhunga Municipality divided the town into seven divisions, and placed each under the supervision of a Commissioner, whose duty it is to go round his division occasionally, and to submit once a month a report of his inspections to the Vice-Chairman. These Commissioners are also required to direct their attention to the conservancy of the town, to bring under assessment newly-built houses, to revise the assessments of improved holdings, to check the collection register of their respective divisions every quarter, and to dispose of petitions.

33. Municipal Benches.—The statement below shows the work done by the Commissioners of first class municipalities, in their capacity as Honorary Magistrates, in disposing of cases of nuisances and breaches of conservancy

rules:-

Names of Municipalities.		Number of cases.	Number of persons convicted.	Number acquitted.	Number ponding.		ount reali	
						$\mathbf{Rs}$		Р,
Burdwan		• 691	626	58	7	391	15	0
Midnapore		275	247	139	1	96	4	0
Serampore	•••		No info	rmation		755	11	0
Utterparah		187	181	6	•••	366	11	0
Howrah		1,741	1,438	266	37	2,059	3	6
Suburban		1,767	1,343	397 .	27	6,102	2	0
Kishnaghur		137	140	23	3	301	5	6
Santipore	•••	110	249	•••		115	12	0
Ranaghat		129	125	4	•••	65	0	0
Jessore	•••	327	No info	rmation		257	3	0
Rampore Beaulealı		157	173	7		Not	stat	cd.
Dacca		784	Not :	stated		639	14	3
Patna	•••	6,214	D	itto		3,777	7	0
Gya		718	695	177	•••	Not	state	ad.
Arrah		127	Not a	stated		102	0	0
Mozufferpore	•••	15	Dit	to.				
Durbhunga		89	Die	to.				
Chuprah	•••	114	102	12	•••	69	0	0
Monghyr		1,106	854	252	•••	346	0	0
Bhagulpore	•••	88	80	8		111	8	0
Purneah	•••	276	260	16		275	6	o

No Divisional Commissioner, with the exception of the Commissioner of Orissa, has stated in his report the amount of work done by municipal benches in second class municipalities. From the report for the Orissa Division it appears that in the Cuttack municipality 379 cases were tried, 201 persons being convicted, and 191 acquitted. No municipal cases were tried by the Pooree and Balasore Benches, as it was found inconvenient to detain the accused persons, who are generally pilgrims or passers by, for the assembling of the benches which sit on appointed days of the week.

34. Assessments.—The assessment of the Burdwan municipality not having been revised for upwards of 13 years, the Commissioners resolved to re-assess all the house property in the town during the year under report. For this purpose the municipality was divided into five divisions, and the re-assessment of three of these was completed during the year by the Secretary of

the Municipality without additional expense.

In the Serampore municipality a question was raised in connection with the proceedings for the revision of assessment, as to the correct interpretation of section 92 of Act V (B.C.) of 1876. Under this section the annual value of a holding is to be determined by ascertaining the gross annual rent at which it "may reasonably be expected to let." A number of the Commissioners, with whom the Chairman of the Municipality agreed, contended that in the case of houses which are never let, and which were not built with the object of being let, the value of the house should be determined by taking into consideration such elements as the cost of construction and maintenance, the state of repair in which the house may be, its situation, and its usefulness to the owner. The Legal Remembrancer, who was consulted, was of opinion that, as by section 92 the rent or sum at which a holding will iet, or may be expected to be let, is made the criterion of value, the Commissioners were not justified in determining what ought to be the rent from the capital expended on the holding, and that the rent for which an unlet house might reasonably be expected to let should be determined by the rent for which houses in the vicinity are let, with such additions or reductions as circumstances may require. opinion was communicated to the Commissioners, and it appears from their Annual Administration Report that they have determined to revise the assessment of the holdings in the municipality and to ascertain their annual value in the manner indicated by the Legal Remembrancer, taking into consideration at the same time the amount of accommodation in each holding.

Revised assessments were also made during the year in the municipalities of Bankoora and Bhuddressur. It is reported that in both instances the revi-

sion resulted in an increase of income.

35. In the Presidency Division, the revision of the assessment of 11,150 premises in the Suburban Municipality during the year has increased the income by Rs. 3,735 per annum.

by Rs. 3,735 per annum.

In the Kishnaghur municipality a revision of assessment was made during

the year, but its result has not been reported.

Among the second class municipalities in the district of the 24-Pergunnahs, fresh assessments were made during the year in Satkhira, Kalaruah, Chanduria, Kalligunge, Debhatta, and South Dum-Dum.

In the district of Nuddea, a revision of the assessment of the holdings in the Kooshtea municipality was made, which resulted in an increase of Rs. 256

per annum in the income from taxation.

36. In the Dacca Division, the general revision of assessment of holdings in the Nusseerabad municipality, of which mention was made in last year's report, resulted in an increase of income to the extent of Rs. 3,290. The assessment of the town of Furreedpore was also revised during the year.

37. In the Patna Division, there was an increase of Rs. 1,482 in the total assessment of the Patna City municipality, due, it is reported, to a partial revision of holdings under section 99 of the Municipal Act. In the Gya municipality a revaluation of holdings was made during the year. The revision was completed in December 1880, and it resulted in an increase of

Rs. 1,838-10-5 in the total assessment of the town.

Three years having expired since the last assessment of holdings in the Mozufferpore municipality, a revised valuation of house property in the town was made during the year under report. It appears from the Chairman's report, that formerly it was the practice to make one consolidated assessment of several distinct holdings if owned by one person. This incorrect mode of assessment has now, it is stated, been abandoned, and each holding has been separately assessed.

In the Mudhubunny municipality, in the district of Durbhunga, a large number of houses having been destroyed by a conflagration which occurred during the previous year, a revision of assessment was deemed necessary, but the revision did not result in any loss of income, as several new houses

were brought under assessment.

In the Chuprah municipality, a revised assessment of the holdings was made towards the close of the year. As the objections to the new assessment was not disposed of within the year, the ultimate result of the revision has not been reported.

38. In the Bhagulpore Division, a revaluation of holdings was made in the Bhagulpore municipality and the rate of tax on holdings was raised from 5 to 71 per cent., the maximum rate allowed by the law; the receipts from this tax were increased from Rs. 15,304 in 1879-80 to Rs. 20,768 in 1880-81.

In the Purneah municipality, a revision of assessment of the holdings was made during the year, which resulted in a reduction of the demand under this head by nearly Rs. 500. It is reported, however, that the taxation has now been more equitably distributed, and that many grievances have been remedied.

A revision of assessments was also made during the year in the municipalities of Maldah and Deoghur, and in a portion of the station of Sahibgunge.

- 39. In the Orissa Division, revised assessments were made of holdings in the municipalities of Cuttack, Kendraparah, and Balasore, and in the union of Pooree. The result in Kendraparah, Balasore and Pooree was an increase of Rs. 457-8, Rs. 93, and Rs. 3,036 respectively. In Cuttack, the revision resulted in a decrease of Rs. 220 in the income.
- 40. Fresh Imposts levied during the year.—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals, were introduced in the municipality of Motiharee, in the district of Chumparun. Sanction was also accorded to the imposition from 1st April 1881 of a tax on horses and ponies only in the municipality of Ranchee.
- 41. In compliance with the recommendation of the Commissioners of the Municipality of Jungypore, in the district of Moorshedabad, sanction was given to the registration, by the Commissioners, under section 133 of the Municipal Act, of all carts kept or habitually used within the municipality, and to the levy, under section 134 thereof, from the 1st April 1880, of fees upon every cart for such registration. Sanction was also given during the year to the registration of carts in the Kishnaghur municipality, but the orders came into effect after the close of the year.
- 42. In paragraph 29 of the report for the year 1878-79 it was stated that the cart-tax had been withdrawn from the municipality of Nattore from 1st April 1879. During the year under report the Commissioners represented that the entire withdrawal of the tax had caused a loss to the municipality, which it was ill able to afford, and stated that no complaints had ever been made against the tax. It was represented that for 1878-79 the income realized by the municipality from wheel-tax had been Rs. 965, and the expenditure on roads alone in that year had been Rs. 3,513. Under these circumstances the re-imposition of the tax was sanctioned with effect from 1st October 1880.

43. Towards the close of the year sanction was accorded to the imposition, by the Commissioners of the Purulia nunicipality, of a tax on carriages, horses, and other animals, mentioned in the third schedule annexed to the Municipal Ac in Sanction was also given to the levy of a fee for the registration of carts in the municipality. The latter tax has, Lowover, since been abolished, as it was unpopular and proved unproductive, the outcome being only Rs. 37 during the year under report.

44. Rectification of Municipal Boundaries.—During the year under report the northern boundaries of the municipality of the Suburbs of Calcutta were extended with a view to include, within the jurisdiction of the Suburban Police, the portion of the river Hooghly which lies between the Cossipore Gun

Foundary Ghât and Poramanick's Ghât.

45. The boundaries of the Bhagulpore municipality were revised during the year. A number of villages lying on the south of the railway line, which consisted chiefly of a few detached houses situated in mango groves, were excluded from the limits of the municipality on the recommendation of the Commissioners. The amount of tax collected from the villages did not even cover the expense of the police employed for their watch and ward, while the municipality was not able to keep in order the roads passing through them. It was also stated that regular conservancy measures were not required in these rural villages.

46. The limits of the union of Manbazar, in the district of Manbhoom, were revised during the year. Some agricultural villages, which were within the union, were excluded, and a non-agricultural village included in it. Since the close of the year the union itself has been abolished, as the greater part of the tax-payers left the village when the Moonsiff's Court was removed to

another place in the district.

47. Income.—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year:—

Income.														
	,	FIRST CLASS MURIO			OTPALITIES. MU		MUNI	ED CLAM UNIONS.		ows.	STATIGES.		Toraz.	
READS OF RECEIPT.	Subm Cale		How	rab,	Others interior prov	in the of the ince.	1879-80.	1880-81.	1879-90.	1880-81,	1879-80,	1880-51.	1879-80.	1860-61.
	1879-80.	1880-81,	1879-80.	1880-81.	1879-80.	1880-81.	•							
1. Tax on owners seconding to the	Ra.	Ra.	Rs.	Re.	Rs.	Ra.	Rs.	Ra.	Ra.	Re.	Ba.	Ra,	Be.	Ro.
yearly value of houses and lands owned by them 2. Tax on occupiers of holdings according to their stream-	2,86,227	<b>2,29,</b> 819	1,90,877	1,90,728	4,23,190	4,18,680	110,	894			16,797	16,494	7,97,091	7,88,085
stances 3. Linenses on trades 4. Tax on opringes and animals 5. Tolls on roads and at ferries	1,080 89,578 485	44,416	1,525	9,943	736 45,048 91,404	1.02,563	10 36,440 25,119	4,65,768 21 30,454 20,639	823	1,14,217 717 246	1,126	******	5,65,406 6,963 1,32,116 1,18,536	5,79,965 5,116 1,88,989 1,82,897
6. House scavengering tax	1,87,715	1,25,826	80,780	47,152	1,898	1,819					***** *****	*****	1,79,551 1,898 388	2,01,004 1,218
9. Lighting-rate			20,750	29,875	*****						****	629	29,750	829 89,575
Total	4,15,027	4,00,081	1,97,173	2,11,848	5,66,339	8,92,042	5,19,105	5,55,156	1,08,768	1,15,189	18,261	18,083	18,24,671	18.72,440
10. Rent of houses, gardens, markets, &c	13,026 60,696	3,389 9,814 50,413	4,689		11,042	15,027	10,558 6,2% 50,4##	10,927 8,7±4 46,974		8,816 1,444 3,690	582 2×7 1,433	700 254 1,641	55,490 38,404 2,62,382	64,654 61,818 1,71,881
rendered to individuals  16. Grants-in-sid from provincial and local funds		9,475			9,230	11,247 6,444	16,575	4,054 17,012		9,315	210		28,018 907	84,151 38,486
	4,88,748					7,29,340	5,88,730	6,22,031	1,23,089		20,778	20,648	28,07,869	22,08.054

It will be seen from the above statement that in the total income from actual taxation there was an increase of Rs. 47,778 over the income realized in 1879-80.

48. The amount realized on account of the tux on owners was less than in the previous year. The chiof cause assigned for the decrease in collections was the employment of the collecting staff, in almost all the first class municipalities on census work.

49. The collection of the tax on occupiers shows an increase of Rs. 14,579 over that of the provious year. This was due in some cases to revision of assessment, and in others to the collection of balances outstanding from provious years.

50. The decrease of receipts from licenses on trades was due to the cause explained in the last report, viz. that under the Bengal Municipal Act of 1876, as it now stands, the Municipal Commissioners have no authority to impose such fees. The sum of Rs. 4,660 shown under the Howrah Municipality represents the amount of license fees realized under the Jute Warehouse and Fire Brigade Act, V (B.C.) of 1879. The greater proportion of the receipts under this head in other first class municipalities in the interior of the province represents fees levied from butchors for slaughtering cattle in municipal slaughterhouses. The sum of Rs. 21 under this head in second class municipalities was realized in the town of Culna, but the Commissioner does not explain in his report what particular trade contributed the amount.

51. There was an increase of Rs. 6,823 in the collection of the tax on carriages and animals in the year under report over the amount collected in the previous year. The bulk of the increase was in the Suburban Municipality. This was due to a larger number of conveyances and horses having been kept within the limits of the municipality during 1880-81 than in 1879-80.

52. Under the head of tolls on roads and at ferries there was an increase of Rs. 14,059 over the receipts of the previous year. Of this amount, Rs. 11,159 were realized in the first class municipalities in the interior of the province, Rs. 4,510 in second class municipalities, and Rs. 190 in unions. There was a decrease of Rs. 1,800 in the Suburban and Howrah Municipalities. Except in Krishnagur, there are no tolls now levied on roads in any municipality in the province.

58. The amount collected from the house scavengering tax shows an increase of Rs. 28,453 over that of the previous year. Of this increase Rs. 16,422 was obtained in Howrah and Rs. 23,918 in other first class municipalities in the interior. There was a decrease of Rs. 11,887 under this head in the Suburbs. The cause of the decrease in the Suburban Municipality, and of the increase in Howrah, is not explained in the reports of these municipalities, all comparisons

of fluctuations of receipts and expenditure in these towns being made only with the budget estimates of the year, and not also with the actuals of the previous year. The increase under this head in the municipalities in the interior was obtained in Hooghly, Jessore, and Dacca. In the last-named municipality, where Act VI (B.C.) of 1878 was introduced in 1879, the operations under the Act were considerably extended in the year under report, and the receipts rese from Rs. 2,899 in 1879-80 to Rs. 20,963 in 1880-81.

54. Under the head of grants-in-aid from provincial and local funds there was an increase of Rs. 22,579 over the income of the year 1879-80. The greater part of the increase was in Gys and Rungpore. In the former town, the Pilgrim Lodging-house Committee, under Act IV (B.C.) of 1871, as amended by Act II (B.C.) of 1879, granted to the Municipal Committee Rs. 5,500 for the conservancy of the town. In Rungpore a grant of Rs. 14,000 was made by this Government for the special purpose of acquiring lands in connection with a scheme for improving the drainage of the town. Towards the close of the year a grant of Rs. 5,000 was made by this Government to the Dinagopore Municipality in addition to the original contribution of Rs. 10,000, mentioned in paragraph 39 of the Report for 1878-79. This additional grant was given to meet in part the cost of certain additional works required for the improvement of the drainage of the town. The amount has not been entered under the head of "Grants-in-aid" in Statement No. I appended to this Report, as it was not drawn by the Municipality until after the close of the year.

55. The receipts under the heading miscellaneous were Rs. 1,71,521 in 1880-81 as compared with Rs. 1,64,795 in 1878-79, and Rs. 2,62,382 in 1879-80. No explanation is given of the decrease in the receipts as compared with those of the preceding year. The receipts under this head are always of a fluctuating

nature.

The fluctuations under the other heads of receipt do not call for any

detailed explanations.

56. Incidence of municipal tax.—The population living within municipal limits being 2,966,001, as shown in the abstract statement at pages 18 and 19 of the Appendix, the incidence of taxation per head of population was ten annas and one pic. The incidence of municipal income from all sources per head of population was 11 annas 10 pic.

57. Total sum available. The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,01,852, which, added to the income of the year under report, gave a total sum of Rs. 26,09,906 available for expenditure in the various municipalities during the year. The total expenditure during the year amounted to Rs. 21,62,928, as shown below, and the balance at the close of the year, after adjustment of the deficit

balances, was Rs. 4,46,978. 58. Expenditure. - The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :-

	Exponditure.															
*****			Finst (	CLAUS M	UNICIPA	LITIES.		Muni	D OLASS CIPALI- CIPALI-	Un	IONS.	ONS. STATIONS.			Total.	
	Enads of Separatives.		rbs of utts.	Hov	rrajı.	interio	Others in the interior of the province.									
		1579-30.	1830-51.	1978-90.	1890-51.	1879-80.	1880-81.	1679-80.	1880-81.	1879-80.	1840-81.	1879-90.	18-0-81,	1579-90.	1960-61.	
		Ra.	Ra. Ma. Ra. Rs. Rs.		Re.	Re,	Re,	Rs.	Re.	Ra.	Rs.	Rs.	Re.	Ba.		
1.	Establishment, including col-	53,084	51,2%	23,817	\$1,590	66,742	68,005	67,641	72,799	16,359	17,997	3.718	2,936	2,50,067	2,84,878	
2.3.4.8.6.7.8.9.10.	section courses.  Police or cleansing  Conservancy and cleansing  Roads  Watering roads  Lighting  Drainace works  Ruildings  Other public works, including saveless and osber amin'r works.	89,971 1,44,432 99,533 13,519 31,794 656 761 17,511	13,650 82,724 963 1,355	34,921 55,046 41,596 8,787 32,034 645 8,103	39.794 64.841 42.841 7.822 30.635	1,84,230	1,64,536 18,928 17,868 17,868 16,961 82,908	2,02,854 69,708 1,00,268 3,184 2,459 50,019 8,190 11,533 10,838	76,811	67.857 16,817 16,674 803 12 195 756 1,156 1,319	(5,920) 16,504- 15,533 875 12 1,297 851 420) 2,900	2,970 4,371 7,565 81 289	2,741 6,390 5,171 800 19 435 67 1,345	5,73,377 4,21,384 4,63,040 41,160 62,917 89,604 76,692 69,058 22,028	5,54,286 4,65,829 4,88,636 57,940 65,685 57,599 39,683 91,716 17,083	
11.	Sanitary and charitable establishments (hospitals. simehouses, vaccination, &c.)	8,746	5,656	4,865	8,105	21,589	31,938	26,040	88,026	1,934	2,114	175	161	89,109	74,960	
16. 18,	Hducation, science, and art Miscellaneous	3,000 30,833	8,004 88,246	1,289 13,739	1,509 11,807	8,286 50,822	7,038 84,322	11,171 28,575	18,654 45,042	313 7,153	718 8,588	335 1,996	781 1,625	94,887 1,82,119	28,092 1,59,830	
	Total	4,90,283	4,54,422	2,20,745	2,23,593	7,95,507	7,87,082	6,01,302	5,93,217	1,30,085	1,32,218	21,597	21,881	22,08,819	21,62,928	

59. The expenditure amounted to Rs. 21,62,928 against Rs. 22,58,819 in

the previous year, showing a decrease of Rs. 95,891.

Out of the thirteen heads under which the whole municipal expenditure of the province outside the town of Calcutta has been grouped, six show an increased outlay during the year, while seven show a decrease.

The heads of charge under which increased expenditure was incurred,

and the amount of increase, are shown below:-

				Amount of increase.
				Rs.
Establishment and collection charge	8	•••		4,516
Conservancy and cleansing	•••	•••	•••	30,156
Lighting	•••		***	968
Sanitary and charitable establishmen	ats	•••	•••	15,871
Education, science, and art		•••	•••	1,705
Miscellaneous	•••	•••	***	27,411
				•
		Total	•••	80,627
•				

There was a decrease of expenditure under the following heads:-

				Amount of decrease.
				Rs.
•••		•••		19,091
	•••	•••		34,208
•••	•••			3,229
•••	•••	•••	•••	21,705
•••	***	•••	•••	45,939
•••		r		47,340
	ຄູ້	٠		5,006
	•	· ·		
		Total	•••	1,76,518
	•••			

60. Establishment and collection charges .- From the table on the margin it will

	Cost	of estab	lishmen	C	Collection charges.				
	187980.	1880-81.	Increase.	Decrease.	1879-80.	1890-81	Increase.	<b>Decrense</b>	
	Rs	Ra.	Rs.	Rs	Re.	Ra.	Ra.	Rs.	
First class municipali-	1,15,110	1,21,023	5,918	***	28,583	19,838		8,695	
ties. Second class municipa-	48,787	47,871	4,084	•••	28,557	24,928	1,871		
lities. Unions Stations	12,797 2,503	18,472 2,721	675 218		3,555 215		960 	10	
Total	1,74,197	1,85,087	10,890		55,860	49,486	2,831	8,705	

Ra. ... 18.221 ... 8,705

Net increase ... 4,516

be seen that there was an increase of Rs. 5,913 in the cost of establishment proper in first class municipalities, while there was a decrease of Rs. 8,695 in collection charges. This was in great measure due to an itom of Rs. 10,659 paid as commission to the collector of taxes in the Suburban Municipality, which should have been entered under

collection charges, being erroneously shown in the returns received from the Commissioner under the head of Establishment. There were also slight increases under this head in the municipalities of Burdwan, Scrampore, Santipore, Rampore Beauleah, Darjeeling, Commillah, Patna, Gya, Mozufferpore, Durhunga, Bhagulpore, and Purneah. In the Dacca municipality there was a decrease of Rs. 5,224 in the cost of establishment, but on the other hand there was an increase of Rs. 3,778 in collection charges. During the year under report the Commissioners dispensed with the services of their head overseer, and appointed in his place a paid secretary. In second class municipalities the cost of establishment and collection charges was increased by Rs. 4,084 and Rs. 1,371

respectively. There were increases under both these heads in the Presidency, Rajshahye and Cooch Behar, and Patna divisions. There were increases in the cost of establishment in the Chittagong and Chota Nagpore divisions, and in the collection charges in the Burdwan and Bhagulpore divisions. In unions also increases occurred under both these heads. They amounted to Rs. 675 and Rs. 960 respectively. In stations the cost of establishment increased by Rs. 213, and the collection charges decreased by Rs. 10. In the establishment and collection charges taken together there was a net increase of Rs. 4,516.

61. Police.—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,54,286, against Rs. 5,73,377 during the previous year, showing a decrease of Rs. 19,091. The following statement shows how the decrease was distributed

among the various classes of municipalities:-

					Decrease.
					Rs.
	municipalities	•••	•••	•••	11,579
Second class	ditto	•••	•••	•••	5,446
Unions	•••	•••	•••	• • • •	1,937
Stations	•••	•••	•••	•••	129
	•		Total	•••	19,091

The largest decrease under this head in first class municipalities occurred in the Suburban municipality, where it was Rs. 14,398. Howrah showed a decrease of Rs. 128. There was on the other hand a net increase of Rs. 2,947 in the expenditure on police in the other first class municipalities in the interior of the province. The first class municipalities in which increased expenditure on account of police was incurred during the year are shown below:—

				Am	ount of incre
					Rs.
Midnapore		•••	•••	•••	841
Hooghly and	Chinsuralı	•••	•••		642
Serampore		•••	•••		197
Utterparah			•••		135
Santipore	***	***	•••	***	591
Kanaghat	***	•••		•••	88
Rampore Beau		•••			249
	TOWIT	•••	•••	•••	
Dacca	***	•••	***	•••	913
Patna	•••				8
Gva	•••				325
Moznfferpore		***	***	•••	202
Durbhunga	•••	***			295
Chuprah					449
Dingram	•••	•••	***	•••	
Bhagulpore		•••	•••	• • • •	70
•					
			Total		5,005

In the undermentioned first class municipalities in the interior of the province the cost of police was less than in 1879-80:—

						Aw	ount of decreas
							Rs.
Burdwan				•••			393
Kishnaghur	•••		•••	•••	***	•••	705
Jessore	***		•••			•••	68
Darjeeling	•••		•••		•••	•••	33
Chittagong	***				•••	•••	8
Commillah	•••	4	•••	•••	•••	•••	39
Arrah	•••			•••	***	•••	60
Monghyr	•••		•••	***	•••	•••	646
Purneah	***		•••	•••	***	•••	106
					Total		2.058

62. The following statement shows the strength of the municipal police during the year 1880 as compared with the previous year. The strength of the Suburban police force, which is not enrolled under Act V of 1861, is not included in the statement.

	YHARS. Inspector				Inspectore.	Sub-Inspec- tors.	Head-consta- bles,	European consiables.	Constables.	Chowkidare not entolled under Act V of 1801.	
1870			::	::			17 17	865 864	;	5,996 5,874	
	Decrease		•••			1	******	59			

A reduction of one head-constable was made in the strength of the force of the City Moorshedabad (Lalbagh) Municipality, where also the services of 22 constables were dispensed with. Owing to the abolition of the unions of Syedpore (in Furreedpore) and Palkote (in Lohardugga) the strength of the police forces of these districts were reduced by 24 and 6 men respectively.

The number of men in the municipal police, who could read and write is given below:—

Inspectors	•••	•••	•••		5 or	100 1	per cent.
Sub-inspectors	•••	•••	•••	•••	16 or	94	,,
Head-constables		•••	***	•••	253 or	71	**
Constables					768 or	13	

Two head-constables and 592 constables were under instruction when the year closed.

63. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows:—In the first class municipalities 20·12 per cent.; in the second class municipalities 31·75 per cent.; in the unions 49·39 per cent.; in the stations 13·27 per cent.; and in all classes of municipalities taken together a general average of 25·10 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In the first class municipalities 3 annas and 7 pie; in second class municipalities 2 annas and 7 pie; in unions 2 annas and 2 pie; in stations 2 annas and 6 pie; in all the municipalities, unions, and stations taken together, the incidence was 2 annas and 11 pie per head.

64. Sir Ashley Edon has decided to relieve all municipalities under Act V of 1876 except the Suburbs and Howrah of the charges for police from 1st April next, on the understanding that the amount thus made available will, after defraying charges for medical charity now borne by Government, be devoted to drainage, water-supply, and general works of municipal improvement, and not to reduction of taxation.

65. Conservancy and cleansing.—The total amount expended during the year under this head was Rs. 4,55,520 against Rs. 4,25,364 in 1879-80, showing an increase of Rs. 30,156. The increase was distributed among the different classes of municipalities in the proportion stated below:—

					Amount of ingresse		
						Rs.	
In first class	municipa	lities			***	20,952	
In second class ditto			•••	•••	***	7,102	
In unions	***	١	•••	•••	•••	137	
In stations	•••	•••	***	•••	•••	1,965	
				Total	•••	30,156	

The conservancy of first class municipalities continued to be generally well looked after. There was also some improvement in this respect in second class municipalities, unions, and stations during the year under report.

66. In the Burdwan Division the conservancy of the town of Burdwan was efficiently supervised. The measures in force for the removal and disposal of street-sweepings were satisfactorily carried out. The drains, waterways, slaughter-houses, and bazars were daily cleaned and inspected. Two pairs of public latrines were opened during the year. There are now two parts or necessaries in the town open to the public free of charge. The latrines are built in pairs, one for the use of males and the other for females. They were daily washed and coated with coal tar. The conservancy and cleansing of private premises was efficiently carried out.

In the Hooghly and Chinsurah municipality two new latrines were erected during the year. There are now nine latrines in the town. These were all constructed on the principle suggested by the Sanitary Commissioner. Each latrine has a resident sweeper, whose duty it is to keep it clean. For the cleansing of private privies the municipality maintained an establishment of

76 sweepers at a cost of Rs. 4,569.

In the Serampore municipality a new latrine was constructed during the year at a cost of Rs. 146, and a piece of ground was taken by the Commissioners on a perpetual lease for the purpose of trouching night-soil. The Chairman of the municipality imported during the year a new pattern of night-soil cart, the general shape of which is indicated in the

margin. It is entirely composed of metal. A cylindrical receptacle rests, by means of two pins fixed above its centre, on sockets at the extremity of perpendicular arms rising from the axle. In order to raise the receptacle (of which each cart has two) upon the sockets after it has been



detached, it is merely necessary to elevate the shafts, which depresses the tops of the perpendicular arms below the pins on the bucket, and brings the sockets under the pins, and then by lowering the shafts the bucket is raised and remains suspended between the perpendicular arms. The buckets are fitted with a half lid which prevents the escape of any smell, and they can be easily cleaned. The carts have been found to answer their purpose well, and are light and can be easily drawn by a single pony or bullock. A description of the cart has been forwarded to all Commissioners of Divisions for information and communication to all municipalities in their respective divisions.

In the town of Utterparah the street-conservancy was efficiently performed, and all unwholesome tanks and cess-pools were cleared during the year. The Municipal Commissioners complain of the difficulty of procuring cooly labour

at reasonable rates, owing to local competition.

In the municipality of Howrah the work of conservancy was well done.

All the masonry drains in the town were daily washed and swept, and ten dirty tanks and hollows were filled up during the year with street-sweepings. The scheme of latrine conservancy introduced in the town under the provisions of Act VI (B.C.) of 1878, is reported to have proved to be a great boon to the inhabitants of the quarters to which the Act was extended. Since the close of the year the operations under the Act have been extended over a further area of two square miles. The attention of the Commissioners of this municipality was directed during the year to the mode of disposing of the night-soil of the town. An attempt was made to cultivate some land that had been used as a trenching ground for some years, but the experiment is reported to have been not very satisfactory, as the manure was too strong. The Commissioners have, however, been asked to continue the experiment.

In the Ranigunge municipality the system of conservancy was much improved during the year. The drains were kept clean and encroachments upon them were prevented. An effort was also made to reduce the depth of the open drains by the side of the streets so as to give them a saucer shape. Some new latrines were constructed during the year, and the sweepers visit every private house twice daily for the removal of night soil.

In the Bankoora municipality a beginning was made during the year to provide the town with a suitable number of thatched latrines, and it is reported that the Commissioners of Bishenpore have also resolved to make similar arrangements in their town.

67. In the Presidency Division the general conservancy of the municipality of the suburbs of Calcutta was regularly attended to, and 269,858 cart loads of drain-silt and street-sweepings were removed during the year. Fourteen tanks were filled up and ten were cleaned. A careful supervision was kept over the markets, and 2,443 maunds of wet rice, and rotten fish, meat, fruits, and vegetables were condemned as unfit for consumption and destroyed. Since the close of the year a contract for cleaning private premises has been given for

five years to the former head jemadar of mehters.

Under the supervision of the present Chairman of the Jessore Municipality the general conservancy of the town was well attended to. The main outfall drains in the town were cleared of obstructions and where necessary redug; and the slaughter-houses and markets were daily inspected and kept clean. In the Berhampore Municipality private residents employed the municipal establishment, at a cost of Rs. 343, in cleaning their privies. There are nine public latrines in the town, six of which are said to be used by the people, but the other three are not resorted to at all. The Magistrate imputes the latter circumstance to the neglect of the police to take proper care to stop the commission of nuisances on contiguous waste places.

At Lalbagh in the district of Moorshedabad a sum of Rs. 3,600 was received by the municipality as a donation from the Nizamut Fund for the conservancy

of the town.

68. In the Rajshahye Division two public latrines were constructed during the year in the Rampore Beauleah Municipality, and Act VI (B.C.) of 1878 was extended to the town with effect from the 1st April 1881. The Commissioners have not been able yet to commence operations under the Act owing to the difficulty of procuring sweepers on reasonable wages. It is reported that they are making arrangements for importing 20 sweepers from the Upper Provinces, and on their arrival operations will be commenced. The Chairman reports in very unfavourable terms the conservancy of private premises. He says: "No improvements seem to have been made in the conditions of the private latrines. Night-soil, as reported last year, is thrown into the jungle or tanks, &c., and no steps are taken to do away with middens or coss-pits near houses. No steps were taken towards improving markets, or building houses with

In the Darjeeling Municipality the bazar and native town are reported to be fairly well provided with latrines. A new latrine with a masonry floor and iron roofing was built during the year in a part of the town where it was wanted. An extra establishment was also employed for the removal of night-soil from private houses. There are four trenching grounds belonging to the municipality, where the night-soil is buried in pits three or four feet deep, the shallow trenching system being unsuitable in hill stations, as they are liable to sudden rushes of water, which carry away the surface soil. Now that the Railway runs into the station, the Chairman of the municipality proposes to raise the question of removing street-sweepings by rail beyond municipal limits. He also states that he has applied to the Simla Municipality for a copy of the report of the Committee which lately sat there to mature a plan for carrying night-soil by a shoot flushed with water down the hill-side to a distance

from the town. He is of opinion that if such a scheme succeeds at Simla, it will also succeed at Darjeeling, where there is plenty of water at command.

In the municipality of Rungpore the public latrines were kept in a proper

state of cleanliness, but the necessaries in private houses were in a filthy state for want of sweepers. It is reported however, that efforts are being made by the

Commissioners to have them cleaned daily by municipal agency.

69. In the Madaripore Municipality, in the Dacca Division, some obnoxious hollows were filled up during the year at the expense of the zemindar Baboo Kali Krista Tagore, who contributed Rs. 600 for the purpose. Three wooden latrines were also constructed in the bazar of the town, where the want of them was specially felt.

In the municipality at Burrisaul twolve sweepers were engaged from Calcutta for the purpose of removing night-soil from private premises. Six public latrines

and two urinals were constructed in that town during the year.

70. In the Patna Division the work of supervising the conservancy of the Patna City Municipality is divided among the Commissioners. Each ward is placed in charge of a Commissioner residing within its limits, who has power to punish the members of the conservancy establishment employed in his ward for neglect

of duty. Private houses are also cleansed by the municipal establishment on payment. A portion of the house refuse, and street sweepings was sold during the year, and realized a sum of Rs. 86-12. Night-soil and sewage were regularly removed from private houses and buried in trenches. There are said to be five plots of land now available for this purpose, and arrangements are being made for acquiring five additional pieces of land with the object of providing trenching grounds in each mobulla of the municipality. During the year the Municipal Commissioners of Patna caused to be constructed in their workshop portable latrines made of wood. They are provided with wheels, and are moved from place to place as required. Twenty-three of these portable latrines were constructed and stationed in different parts of the municipality, and the people appear to resort to them freely.

In the town of Gya there are ten permanent public latrines. Five temporary latrines were erected during the year in different parts of the municipality for the use of pilgrims. The conservancy establishment was increased by five

drivers, and eight new carts were procured.

In the Durbhunga Municipality three new latrines were constructed, two night-soil carts were purchased, and two plots of trenching grounds were provided

during the year.

In the town of Chuprah two public latrines were constructed during the year at a cost of Rs. 842—one for the use of males, and the other for females. There are now altogether six latrines in the town. They are much frequented by the people. Eleven depôts were established in convenient spots in the town for the reception of might-soil from private houses, the municipality providing carts and men to carry off the accumulations twice daily

to trenching grounds outside the town.

71. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality applied in March last for the extension of Act VI (B.C.) of 1878; but they subsequently decided at a meeting that it was not necessary that the Act should be extended, and no further steps have been taken in the matter. The work of ordinary conservancy and the removal of rubbish from the public streets and drains, and the daily scouring of staughter-houses and municipal bazars, were well performed. In this town the work of removal of waste water from pits and reservoirs in private houses is performed by the municipality on the payment of a maximum rate of four annas for two cubic feet of water, and one anna extra for every foot above two cubic feet. It is reported that many people have availed themselves of this arrangement. There are 13 masonry and 11 mud latrines in the town. Of the latter, five were constructed during the year at a cost of Rs. 107 each. These additional latrines are said to have been opened to meet the objections of the people to the closing of their cess-pits before they were supplied with proper latrines. Sanitary Commissioner, who visited the municipality in January 1881, described the conservancy arrangements of the town to be "excellent and beyond praise." In Monghyr the small sum of Rs. 35 was realized by the Commissioners during the year for manuring with night-soil some land at the rate of Rs. 14 per bigha.

In Purneah, the Latrines Act was extended to the municipality with effect

from 1st April 1881.

In the English Bazar Municipality, in Maldah, the sites for two public latrines were selected, and plans and estimates for the structures were prepared during the year. It is reported that the townspeople objected to the crection of these latrines, but their objection was not disposed of when the year closed.

72. In the Orissa Division, the conservancy arrangements for the town of Pooree are under the Health Officer appointed under Act IV (B.C) of 1871. The conservancy staff of sweepers maintained from funds under that Act is supple-

mented by men paid from grants made from the Union Fund.

In the municipality of Cuttack, an experimental public latrine constructed of masonry was built during the year, and 11 thatched necessaries were erected on selected sites. The night-soil from these is removed in closed iron carts and galvanized iron buckets, and is buried in deep trenches on the outskirts of the town. A new pucca latrine was also constructed during the year in the Cantonment at a cost of Rs. 498.

In Balascra, the terrespecials contributed among themselves for the employment of awaspers for the removal of night-soil from private premises. Seven sweepers engaged during the year for the purpose were paid from the fund thus raised. It is reported that land for the construction of two new latrines in the town were secured during the year

73. In the Chota Nagpore Division, the Municipal Commissioners of Hazareebagh are reported to be making arrangements for taking the lease of a piece of ground for the purpose of burying night-soil and depositing street-sweepings in it, and eventually turning it into a municipal gardon.

In the Ranchee Municipality, there are 12 public latrines in charge of 12 mehters. It is stated that the people are now resorting to them more freely than before. The Burdwan system of cleansing private privies was successfully introduced in the town during the year. All well-privies have been filled up, and 26 mehters have been appointed for the purpose of cleaning private privies, a certain number of houses being allotted to each man. Their pay is a matter of private arrangement with the occupiers. If any person fails to pay his sweeper on the appointed day, the man stops work and reports the matter to the overseer, who allows the occupier two days' time to pay. If payment is still withheld, the privies are inspected by the overseer and the occupiers prosecuted for keeping their premises in a filthy state, a part of the fine realized being given to the informant as a roward. The system is self-supporting and is reported to be working satisfactorily.

74. Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines in first class municipalities, is now in force in the municipalities of the Suburbs of Calcutta, Howrah, Serampore, Hooghly and Chinsurah, Midnapore, Kishnaghur, Jessore, Rampore Beauleah, Dacca, Commillah, Gya,

Bhagulpore, and Purneah.

75. The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions :-

Divisions.	In the	e first tripalities.	Class t	second numici-	In u	nious,	In at	ations.	In all classes of municipalities taken together.		
	1879-80. 1880-81.		1879-80.	1880-81.	1879-80.	1980-81.	1870-80.	1890-81.	1879-80.	1880 81.	
Burdwau Presidency Rajshalye and Cooch Behar Daces Chittagous Patna Bhagulpore Oriuse Chota Naspore	24'54 27'58 6 67 83'70 14 24 15'41 18'05	27.57 27.40 14.35 27.16 26.00 18.10 18.92	14.86 8.93 11.23 9.00 11.16 12.21 16.53 14.35 21.75	13 79 10 59 12 34 12 34 6 43 11 60 14 95 16 81 17 42	2°11 26 80 84 73 2°86 17°48 8 75 6°09 10°54	1-12 21-54 20-47 3-25 17-11 4-51 7-21 19-81	21-25	30.68	21-96 22-29 9-10 54-77 15-04 16-38 18-15 20-56	26 18 23 71 13 46 20 75 20 61 16 80 19 77 14 57 17 84	
Percentage of expenditure on con- servancy in each class of the municipalities in the province	22-03	24·A5	11.84	19'34	13.50	18:84	£2:28	30:68	19 28	20'63	

The conservancy provisions contained in Part VII of the Municipal Act were extended in whole or in part during the year to the municipalities of Bogra and Rungpore in the Rajshahye and Cooch Behar Division, to Nussirabad in the Dacca Division, and to Mudhubani, Raserah, and Sewan in the Patna Division.

77. Part IX of the Municipal Act regarding the establishment and regulation of markets was extended to the municipalities of Madaripore, in the district of Furreedpore, and Purulia, in the district of Manbhoom.

78. Byc-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities:-

Burdwan.

Serampore.

3. Hooghly and Chinsurah.

4. Darjeeling.

7. Buxar.

8. Bhagulpore.

79. Roads.—The total expenditure on roads during the year amounted to Rs. 4,28,832 against Rs. 4,63,040 in the previous year, thus showing a decrease of Rs 34,308. The decrease was distributed among the vanious classes of municipalities in the proportion noted below:-

					Amount of decrease,
					Rs.
and the second second	municipalities	•••	•••	•••	80,812
" second "	", "		•	***	23
" unions		•	•••	***	1,039
" stations		• •••	•••	•••	2,334
			Total	•••	34,208

The decrease in first-class municipalities was in the divisions stated below:-

						Amount of
						Rs.
In th	e Burdwar Divisio	n,	•••	•••		12,321
,,	Presidency "	•••		•••	•••	10,808
"	Rajshahye and Co	och Beha	r Division	•••	•••	87
,,	Patna Division		•••	•••	•••	20,074
				Total		43,290

On the other hand, there was an increase of Rs. 12,478 under this head in the following divisions:—

	•			Amount of increase. Rs.
In the Dacca Divisi	on	•••	•••	··· 5,488
" Chittagong I	ivision	•••	•••	3,959
" Bhagulpore	,,	•••	•••	3,031
			Total	12,478

80. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Coss Committees:-

#### Names of municipalities Jessore

Pubna

A portion of the Jessore and Sulkea road.

- 1. The metalled road from Notoon Bazar to where it joins the Serajgunge-road, 1st section;
- it joins the Sersjgunge-road, Ist section;

  1 mile 3 furlongs in length.

  2. The metalled road from the river bank to its junction with Doguchi-road; 5 furlongs in length.

  3. The cross-road joining Bazitpore and Rajshahye road; 5 furlongs in length.

  4. The road from Dewangunge ferry to its junction with Bazitpore road; 4 mile in length.

  5. The road from Radhanuggur ferry to its junction with the new road to Sara; 7 furlongs in length. length.
- The road from Radhanuggur ferry to its junction with the Rajshahye-road; I furlong in length.

Names of manicipalities.	, -	٠.	Names of reads excluded.
Kurseong	•		One and a half miles of the Funkabari road between Mukaibari and Kurseong. Made over to the charge of the Public Works Department.
Nusseersbad in Mymensing		{	Road commencing from the Brahmaputra riverside, crossing the Subernakhally-road near the jail, and passing through the villages of Kásár, Gohalkandi, Shankipara, Chowksaorah, Saorah, Churpara, Bhatikasar, and Bilsspore, and joining the Toke-road near the Sudder distillery.  The branch road being a portion of the Dapania-

road (No. 13), hitherto kept in repair by the

1. Portion of the Raimehal and Dinagepore-road

municipality. Noakholly ... ... The old metalled road along the eastern bank of Taltolah khal.

Mudhubani in Durbhunga ... Two miles of a road passing through the town from the south to the northern end of it.

from ferry ghat of old Maldah to Gobin-daspara; 184 chains in length. Maldah Post-office-road from ferry ghat to Post-office; 2f chains in length.

In the town of Bishenpore, in the district of Bankoora, three new roads were

constructed during the year.

In the district of Hooghly a large amount was expended on roads in the Baidyabati municipality, where one most important work-viz. the metalling of the Tarakessur feeder road up to municipal limits with stone-was carried

out during the year.

In the district of the 24-Pergunnahs a new road was constructed in the municipality of Takee. At Kalaruah a small road from the river bank to the police-station was metalled by the zemindars of the place. A sum of Rs. 480 was also spent by the Commissioners of this municipality for the manufacture of bricks for the construction of culverts. In Kalligunge municipality also a sum of Rs. 200 was laid out in making 50,000 bricks for roads and culverts.

In Kishnaghur two new roads were opened during the year.

In Rampore Beauleah a new road was constructed, and most of the town

roads were repaired during the year.

In the Serajgunge municipality a sum of Rs. 1,683 was spent on roads and bridges during the year. Of this amount, Rs. 799 were expended on the construction of two new roads and four new bridges, and the rest on the repairs of existing roads.

In the Darjeeling municipality a sum of Rs. 14,897 was spent under this head, against Rs. 12,553 in the previous year. It is stated in explanation of the increased outlay that the expenditure on roads in this municipality must always be a heavy item, and one exceedingly difficult to estimate and control, inasmuch as in a single night a slip may occur blocking up, or carrying away, a portion of some important road, and rendering immediate and extensive measures necessary to restore communication,

There was a marked increase of expanditure under this head in the Dacca municipality, chiefly on repairs, the figures being Rs. 12,571 against Rs. 4,932

in the previous year.

In the municipality of Naraingunge one unmetalled road and two wooden bridges were constructed during the year, and the main road widened.

In the Furreedpore municipality two unmetalled roads, two masonry

culverts, and eight wooden bridges were constructed during the year.

In the Burrisaul municipality two new culverts, a foot-path, and a wooden bridge were constructed, and wooden railings were put up where deep drains or tidal ditches were unprotected.

In the district of Mymensing a small road at Hybutnuggur in the Kishoregunge municipality, and the main Bazar road at Muktagacha, were

constructed during the year.

In the Patna Municipality the expenditure on the construction and mainten suce of roads and culverts amounted to Rs. 20,972 against Rs. 36,318 in the previous year. The saving of Rs. 15,346 was said to be mainly due to the personal supervision exercised by the late Vice Chairman of the Municipality over the expenditure, and the efforts he made to reduce it. During the year two narrow lanes in the city were paved with flat bricks as an experimental measure. If the pavement withstands the rains, it is proposed to extend the operation to other similar thoroughfares in the municipality.

A sum of Rs. 2,200 was spent in the town of Barh, a second class municipality in the district of Patna, on the construction of a new road and in

metalling an existing one.

In the Mozufferpore Municipality an unmetalled road which passes through a very thickly populated part of the town was metalled with kunkur during the year. Two fair-weather roads leading to the two principal ferry ghats on the outskirts of the town were widened and raised above the highest flood-level and it is reported that the Municipal Commissioners intend to metal these roads during the current year. A sum of Rs. 340 was presented to the Municipality during the year by some zemindars of the town for the planting of trees on road-sides.

In the Roserah Municipality, in the district of Durbhunga, a sum of Rs. 1,132 was spent on the metalling of a road passing through the principal

bazar of the town.

81. Sanitation and drainage.—During the year under report the expenditure under this head amounted to Rs. 37,899 against Rs. 59,604 in the previous year, thus showing a decrease of Rs. 21,705. In second class municipalities alone the decrease amounted to Rs. 30,716. On the other hand there was an increase of Rs. 7,763 in first class municipalities. Unions and stations also exhibit an increase of expenditure of Rs. 1,102 and Rs. 146 respectively under this head.

82. The large expenditure in 1879-80 was due to the extensive schemes of improvement which were undertaken in that year in the municipalities of Dinagepore, Rungpore, and Gity Moorshedabad (Lalbagh). The works at Dinagepore were completed during the year. In Rungpore all that remains to be done is to cut a few cross drains connecting some of the depressions in the

bed of the beels with the main channels.

At Moorshedabad the works are progressing fairly under the supervision

of the Public Works Department.

83. In the Burdwan Division the whole expenditure under this head amounted to Rs. 2,169. All that was done was to keep the surface drains on the sides of the road free from obstructions. The drainage of the Bankoora Municipality is naturally good, the fall being towards the two rivers Gandeswari and Dalkeswar. In Soory the gravelly nature of the soil and the natural lines of the surface provent any water lodging on the sides of the roads. In the majority of the municipalities in the division, the drains are not constructed on any systematic plan, and they do not carry off all the surplus water.

84. In the Presidency Division a sum of Rs. 3,892 was spent under this head during the year. In the Suburban Municipality, except the work of remodelling the drains of the Alipore and Belvedere roads which was taken in hand, nothing calling for particular notice was done in the matter of improving the drainage. Some progress was, however, made in surveying and taking levels of the tract lying between Tolly's Nullah and the Calcutta main sewer. A suggestion was made in the report of the Municipality that the management and control of the drains along the sides of the Diamond Harbour Boad, which are important and serve as the catch-water drains of a large and most important portion of the district, should be made over to the municipality, a moderate subsidy being paid by Government to the Commissioners for their maintenance. As the road is under the charge of the Public Works Department, the question has been referred to that Department for disposal. In the matter of busies improvement, the action of the municipality was attended with success. The cow-houses in Ward No. 2, which had hitherto been a great nuisance to the neighbourhood, were removed to new and less objectionable sites. In addition

to the bustee composed of these cow-houses twelve other bustees were inspected during the year, and in some cases notices were issued to the owners to improve them. In two cases the owners have expressed their willingness to have the improvements carried out by the municipal agency, and to pay the cost of the work. The questions of improving the environs of the temple at Kalighat, and of reclaiming the filthy pend called the Kuli's Kundoo, were under consideration during the year, but the works had not been commenced when the year closed.

The question of improving the drainage of the town of Kishnaghur was considered during the year, and, as a preliminary measure, an officer of the Public Works Department has been ordered to make a professional survey of

the river Unjonah, which forms the south-eastern boundary of the town.

The drainage of the town of Nychatty, in the 24-Pergunnahs, is reported to

be very defective, and steps are being taken to remedy it.

85. In the Rajshahyo and Cooch Bohar Division Rs. 8,861 were spont under this head during the year. Of this amount, Rs. 5,974 were spent in Rungpore, and Rs. 1,641 in Darjeeling. In Rungpore all the swamps in and around the station have now been tapped by capacious and properly constructed channels leading to the river Ghogut.

The natural drainage of the station of Darjeoling is good. What is necessary is to control the flow of water down the hill sides and jhoras by building stone drains and protecting the sides of jhoras by low stone walls. During the year two large stone drains were constructed in the Luckhun jhora.

Three other drains were also completed during the year.

The drainage of the town of Rampore Beauleah is reported to be very defective. The roads and streets are not provided with side drains of a sufficient size, and when heavy rains come the water frequently cuts a channel across the road, rendering it impassable for traffic. The natural slope of the country is said to be away from the river Pudma, on the banks of which the town stands. A survey of the town has been undertaken with a view to the preparation of a scheme for draining it thoroughly.

86. In the Dacca Division the expenditure under this head amounted to Rs. 2,941. In the Dacca Municipality the Commissioners have voted a sum of

Rs. 2,500 in the current year for taking levels in the town.

87. In the Chittagong Division nothing in connection with drainage worthy of notice was done during the year. The expenditure was only Rs. 140.

88. In the Patna Division Rs. 8,617 was spent under this head during the year. The largest portion of this amount, viz Rs. 6,653, was spent in Gya. With a view to improve the drainage, a survey of the town was made and levels were taken during the year 1879-80, but on subsequent investigation they were found to be incorrect and practically useless. During the year under report the town was re-surveyed, and levels were again taken, and sections made of the existing drains. A scheme, consisting of three parts, was prepared, and one part was undertaken and almost completed during the year. It is estimated that the total cost of the improvements will amount to Ris 34,137.

89. In the Bhagulpore Division the an ount spent under this head was Rs. 4,857, the greater part of the expenditure being incurred in the districts

of Purneah and Maldah.

90. In the Orissa Division the expenditure on drainage amounted to Rs. 4,589. Of this amount, Rs. 3,495 were spent in the town of Cuttack. A scheme of draining the town was undertaken during the previous year, and was nearly completed during the year under report. Two main drainage channels were excavated—one to drain off the water from the western, and the other from the eastern part of the town. Three branch lines of drains were finished during the year.

91. In the Chota Nagpore Division the expenditure under this head was Rs. 1,833. The largest portion of this amount was incurred in the Purulia

Municipality.

92. To afford facilities to Municipal Committees in the province for consulting professional men on projects involving questions of engineering or surveying, Executive Engineers have been appointed ex-officio Commissioners of all municipalities situated within their respective divisions.

In January.		In October.							
1 Suburbs of Calcutta 3 Midnapore. 3 Balasore.	Dr. Coates.	15 Deoghur.							
4 Cuttack. 5 Poorce 6 Howrah.	ist Dis	In November.	  -						
In June.		16 Pubna. 17 Furreedpore.	17						
7 Darjeeling.	1.	18 Soory.	1						
In July.	erdale	In December.	1 2						
8 Kurseong. 9 Julpigoree. 10 Rungpore. 11 Dinagepore. 12 Bogra. 13 Nattore 14 Rampore Beauleah.	By Dr. Lidderdale.	19 Sudhstam (Noakholly). 20 Commillah. 21 Patas. 22 Gya. 23 Chittagong. 24 Naraingungo.							

93. During the year the Sanitary Commissioner visited the municipalities named on the margin, and drew up a report on the defects in each of them and suggested the steps that should be taken to remove them. These reports were laid before the Commissioners of the respective municipalities, and in many instances the suggestions of the Sanitary Commissioner were carried out.

94. In the report for the year 1878-79 it was stated that in order to control and regulate the pilgrim lodging houses in the towns of Gya and Deoghur, two great places of Hindu pilgrimage in these provinces, the Lodging house Act, IV (B C.) of 1871, had been amended by Act II (B.C.) of 1879, and extended to these places. Reports of the working of the Act in Gya and Pooree during the past year have been received. No report has been received from Deoghur, as actual operations were not commenced there till after the close of the year. The report from Gya shows that, though there was at first a certain amount of opposition to the enforcement of the provisions of the Acts, the grawuls the priests at Gya) are gradually getting reconciled to them, and are beginning to see the benefits of the law, both to the pilgrims and to the general population of the town. The Health Officer of the town, who has been in the district for several years, testifies to its beneficial effect on the health of the town by the measure. There was no epidemic among the pilgrims during the year under report. The receipts under the Acts during the year amounted to Rs. 11,296, which, added to Rs. 11,199, the balance at the end of the provious year, gave a total income of Rs. 22,495. The expenditure in 1880-81 amounted to Rs. 6,737, learning a balance of Rs. 15,760, which it is proposed to utilize in improving the drainage and the sanitary condition of the town.

95. In Poorce, Act IV (B C.) of 1871 has been in force for nine years, and its provisions are therefore well understood. As the town was till lately only an union under Chapter III of the Municipal Act V (BC.) of 1876, the whole expenditure on account of conservancy and sanitation was defrayed from the funds raised under the Lodging-house Act. The town has now been raised to the status of a first class municipality, and a larger income will now be realized under the Municipal Act for the benefit of the people. During the past year, the income under Act IV of 1871 was Rs. 10.045, and the

expenditure was Rs. 6,950.

Two pilgrim hospitals were maintained at Poorce and Piplee from the funds raised under the Act, and afforded relief to 6,544 persons during the year

under report.

96. For the purpose of diffusing a knowledge of the principles of sanitation, Dr. Cunningham's Sandary Primer, was translated into Bengali, Hindi, and Uriya, and introduced into the course of all schools below those reading for the Entrance examination. In middle vernacular schools Baboo Radhika Prasanna Mookerjea's "Swasthya Raksha," and in lower schools Baboo Jadu Nath Mookerjea's "Sharir Palan," both of them Bengali works on the preservant vation of health, have been introduced in addition to the Sanitary Primer.

97. Water-supply.—The expenditure under this head during the year under report, was less by Rs. 45,939 than in the preceding year. The large expenditure in 1879-80 was due to the carrying out of the claborate schemes for water-works in Darjeeling and Dacca. These works have now been for water-works in Darjeeling and Dacca. These works have now been completed, and there was consequently less expenditure under this head.

98. Since the passing of Act VI (B.C.) of 1881, the Commissioners of the

Suburban Municipality have been in communication with the Corporation of Calcutta on the subject of the extension of the metropolitan system of tiltered water-supply to certain thickly populated parts of the suburbs. The negotiations between the two municipalities have not yet been brought to a close.

99. The largest expenditure under this head during the year was incurred

6 471 5,978

in the municipalities of Dacca, Darjeeling, and Durbhunga. The actual sum spent in each of these towns is shown in the margin. The expenditure in Dacca represents the cost of laying down two miles of main water-pipes, with lateral piping and hydrants complete. In Darjeeling the expenditure

was incurred in completing the line of pipes down to the bazar, and in maintaining the other lines. In Durbhunga the sum represents the cost of sinking eight wells. It is proposed to set up pumps near these wells so that water may be lifted without the risk of contamination.

100. Among second class municipalities, the towns which spent most on this object were Barripore and Barraset in the 24-Pergunnahs, and Naraingunge in Dacca. They laid out Rs. 1,017, Rs. 1,000, and Rs. 1,342 respectively. In Barripore the amount represents the cost of excavating a tank for the supply of drinking-water to the rate-payers. In Baraset the amount was subscribed by the residents for re-digging a large tank. In Naraingunge the expenditure was incurred for embanking the sides of a tank, and for constructing a masonry ghat at it. The tank is reported to have been excavated, not so much for the supply of water as for the improvement of a stagnant marsh which formerly existed there. There are three other tanks in the town for drinking purposes.

101. Buildings and other Public Works.—For the sake of convenience these two heads are here taken together. Nothing particular was done under them during the year under report. The aggregate expenditure on these items amounted to Rs. 38,738 against Rs. 91,084 in the previous year, thus showing a decrease of Rs. 52,346. In the Suburbun Municipality nothing was spent during the year. In Howrah the expenditure was Rs. 1,002 only. Among other first class municipalities the total outlay was Rs. 17,477. Of this amount, Rs. 6,864 was spent in Darjeeling in re-roofing the office of the Commissioners and certain other municipal buildings, and in paying compensation

for the removal of native huts.

102. In Gya the expenditure under these heads amounted to Rs. 1,413. The outlay represents the cost of acquiring sites for two slaughter-houses and erecting buildings thereon. A slaughter-house was at first built on the banks of the Phalgoo at a cost of Rs. 721, but it was subsequently abandoned as the Hindu residents of the quarter raised objections to it. It has since been converted into a cattle shed.

103. A sum of Rs. 1,079 is shown in the accounts as having been spent or buildings in the town of Arrah, but the report of the municipality does not

contain any particulars of the expenditure.

104. During the year the Northbrook Hall at Dacca was made over to the Municipal Commissioners. The hall was erected in commemoration of the visit of Lord Northbrook, then Viceroy and Governor-General of India, to that town in August 1874. It was built from public subscriptions, and cost Rs. 50,600, including the value of land. It is reported to be now available for public meetings, &c., subject to the control of the Chairman of the municipality and the supervision of the Commissioner of the Division.

105. Sanitary and charitable establishments. - The expenditure under this head amounted to Rs. 74,980 against Rs. 59,109 in 1879-80. There was therefore an increased outlay of Rs. 15,871. The increase was distributed as follows :---

Amount of increase. Rg. In first class municipalities, except Howrah and Suburbs 10,380 In second class municipalities 6.976

> 17,356 Total

There was decreased expenditure under this head in the following municipalities:—

					Amou	nt of decrease.
						Rs.
In the subur	bs of Ca	loutta	•••	***	•••	88
In Howrah	•••	•••	***	•••	•••	1,253
In unions	•••	•••		•••		120
In stations	•••	•••		•••	***	24
				Total	•••	1,485

106. One of the causes of the increase of expenditure under this head was

Burdwon Division. | Chittagong Division. that during the year some of the

Durawan Division.	Cantingong Division.
Bishenpore.	Chittagong.
Ranigunge.	Noakholly.
Burdwan	
Boidysbatty.	Patna Division.
Ghattal	2 WING 270000M,
Cutwa.	Patna.
Bankoora.	Buxar.
	Gya Pilgrim Hospital.
Presidency Division,	Barh.
Mhamania	
Bhowanipore.	Sasseram.
South Berrackpore.	Rosera.
Nychntty.	Sewan.
North Barrackpore.	Motibari.
North Suburban Hospital. South ditto ditto.	}
	Bhagulpore Division.
Ranaghat.	1 .
Rajshahye and Cooch Behar	Monghyr.
Division.	Purneali.
Rungpore.	Kishengunge.
Mshigange.	Deoghur.
Darjeeling.	
Bogra.	Chair Wasses Dinisis
	Chola Nagpore Divisio
Dacca Division.	Ranchi.
Madaripore.	Hazaribagh.
Furreedpore.	Clinttra.
Naraingunge.	Purulia.

of expenditure under this head was
that during the year some of the
municipalities were, under section
34 of Act V (B.C.) of 1876, vested
with the management and control of
dispensaries and hospitals situated
within their respective limits.
The statement in the margin
shows the dispensaries which were
made over to municipalities during

the year.

107. The cost of vaccination is now borne in almost all first and second class municipalities by the municipal funds. During the year under report, Act V (B.C.) of 1880, under which vaccination is compulsory, came into operation in the suburbs of Calcutta. Since the close of the year, the Act has been extended to the municipalities of Rampore Beauleah,

Rungpore, Hooghly and Chinsurah, and Soory. The arrangements for working the Act in the Suburbs are under the Suburban Municipality, which takes the receipts and bears the expenditure, the vaccine operations being under the supervision of the Superintendent of Vaccination of the Metropolitan Circle.

108. Education, Science, and Art.—The expenditure under this head exceeded that of the previous year by Rs. 1,705. The expenditure in 1879-80 was Rs. 24,387; in 1880-81 it was Rs. 26,092. The increase was distributed as follows:—

					A	mount of incress
						Rs.
In Howrah	•••		-01			227
In second class	ss municip	alities	•••	•••	•••	1,883
In unions	•••		•••	•••	•••	402
In stations		•••	•••	***		446
				Total		2,958

There was, on the other hand, a decrease of Rs. 1,253 in the first class municipalities in the interior of the province.

109. The largest grant under this head, viz. Rs. 3,000 per annum, was made by the Suburban Municipality. The amount was distributed among 50 schools, of which 51 were for boys and 8 for girls. One of the former was a lower vernacular school, and the remaining 50 were primary schools. The total number of pupils taught was 2,912, of whom 2,553 were boys and 359 girls. The total expenditure on these schools was Rs. 9,002. Besides the municipal grant, a sum of Rs. 5,876 was realized by fees and fines from pupils and subscriptions from private persons.

110. Miscellaneous.—The expenditure under this head amounted to Rs. 1,59,530 against Rs. 1,32,119 in the previous year, thus showing an increase of Rs. 27,411. It includes disbursements under the following heads of charges:—

					Amount of expenditure.
					Rs.
Interest on debt	•••	•••	•••	•••	6,698
Registration of births	and deaths	•••	•••	•••	3,357
Miscellaneous	•••	•••	***	•••	1,32,034
Contributions to local	or provincial	funds	•••	•••	3,033
Repayment of debt	•••	•••	•••	•••	14,408
			Total	•••	1,59,530

111. Only the last of these items seems to call for any special mention. The municipalities which had debts during the year are shown below—

Name of municipality. Amount debt.		Rate of interest.	When contract d, from whom and for what purpose.	Amount repaid.	Amount remaining to be paid.	Remarks.	
Burdwan		Ra.	Ra.	In 1873, from Government for	Rs. A. P. 28,272 15 1	Rs. A. P.	
				water-works and other soul- tary improvements in the town-vide Government of India, Financial Department, No. 882, dated 7th February 1873.			
Oncoa	•••	25,600	410/0	In 1872, from Government for the construction of certain works of public utility—vide Government of Indea, Finan- cial Department, No. 3872, dated 25th October 1872.	11,847 7 9	13,163 8 3	Since the end of the year the halance has been pas- up and the account closed
Arrah	•	6,100	41°,0	In 1874, from Government for the contruction of latence, and repair of town roads— eide Government of Hongal's letter No. 4082, dated 10th December 1874.	3,630 0 0	2,440 9 0	
Darjeeling		40,000	410%	In 1877, from Government for the improvement of dramage of the station and construc- tion of water-works—sud- Government of Bengul's lutter No. 219, dated 23rd January 1877.	641 4 9	39,338 11 3	
Port Cauning		4,50,000	*****	In 1844, from Government for the incorresument of the town and port at Canning— ride Government of India, Public Works Department, resolution No. 2513, dated 5th March 1800,	1		As the municipality in cased to exist, it proposed to bring for an the lands which belonge to it for the realization; the dails. The lands at new ander attachmen under attachmen by the Collector of 2 Pergunninis, as manage appointed by the court.
Dinagepore		10,000	4°%	In 1970, from Maharance Syam Mohini of Dinagopore, for improving the dinunge of the town—wide Government of India, 10. 68, dated 23th July 1879.	960 0 0	B,040 0 0	
Darjeeling		60,000	6°/ <sub>0</sub>	In 1879, from the Cooch Behar State, for the completion of the water-works of the station -cike Bengal Govern- ment letter No. 2077, dated 36th May 1879.	1,500 0 0	48,500 0 0	

<sup>112.</sup> Audit of municipal accounts.—Under orders of this Government, dated the 29th December 1880, Mr. F. DeH. Larpent was formally appointed Auditor of Municipal Accounts in the Lower Provinces of Bengal, under section 73 of Act V (B.C.) of 1876. Mr. Larpent's appointment as Examiner of Local Accounts was approved in March 1880. On assuming charge of his office, he was directed to inspect carefully the existing forms of account in municipalities, wards' estates, and local and trust funds, and to devise a system of accounts which would admit of proper test audit in future years. Subsequently he was required to make an enquiry into certain difficulties connected with the accounts

of wards' estates in Backergunge. On his return from Backergunge, Mr. Larpent write described in bloomy and the municipalities and wards' estates in the districts of Midnapore, Burdwan, Bankoora, 24-Pergunnaha, Jessore, Nuddea, Furreedpore, Dacca, Moorshedabad, Patna, Shahabad, Maldah, Hooghly, and Bhagulpore, and also spent a considerable time, under the order of the Accountant-General in investigating the accounts of the Hooghly Imambara. After his formal appointment as Auditor of Municipal Accounts, Mr. Larpent was employed in auditing the accounts of forty municipalities in the Burdwan and Presidency Divisions. In the majority of cases, the audits extended over the accounts of two years, and the audit reports were submitted by the Accountant-General, with his remarks, to the municipalities concerned. With the approval of the Accountant-General, Mr. Larpent has drawn up a statement of procedure for the collection of municipal dues, as well as instructions for the keeping of municipal accounts. He has also devised forms of account embodying the classification of municipal receipts and expenditure which is prescribed by the orders of the Sccretary of State. Copies of the rules and instructions, and of the forms, have been circulated to all the Divisional Commissioners, who have been requested to place them before the Commissioners of every municipality in their respective divisions. Since the close of the year, the accounts of the municipalities in the districts of Bankoora and Moorshedabad have been audited. The actual expense of each audit was calculated as closely as was possible, and instructions were given for the recovery of the amount from each municipality. Mr. Larpent was actually at work as Auditor of Municipal Accounts for three months of the year. The cost of his salary and of his office establishment for that period amounted to Rs. 4,110, and the fees to be collected for the work done during this time amounted to Rs. 4,405.

113. Remarkable incidents of the year .- During the year a serious case of embezzlement of the funds of the second class municipalities of the Northern Suburbs, the Southern Suburbs, and Rajpore occurred in the district of 24-Pergunnals. The municipalities were under separate Vice-Chairmen, but under the same Chairman, who had his office at the sudder station of the district. The municipal clerk of the Chairman's office was the person who committed the frauds in question. The cash accounts of the municipalities were compiled by the clerk; payments in discharge of claims upon the municipalities were generally made upon cheques drawn in his name; and the receipts of the municipalities were remitted by the Vice-Chairmen to him, instead of direct to the treasury. The Vice-Chairmen accepted his receipts, instead of insisting on the treasury acknowledgment on a challan or in the pass-book. The clerk acted both as cashier and as accountant to the municipalities, and was thus enabled to rob in his capacity of cashier, and to provide for the concealment of his robbery in his capacity of accountant. The sum which was embezzled or not accounted for amounted to Rs. 7,159-3-6. On the discovery of the frauds the man absconded, but he was subsequently arrested, prosecuted, and convicted. A circular has been issued to all Commissioners of Divisions, requesting them to institute enquires at once, whether in any municipality in their respective divisions the vicious system is allowed to prevail, of paying in municipal money through a clerk instead of into the treasury direct, and of making cheques payable to municipal servants, instead of to the payees themselves.

114. Another case of embezzlement occurred in the 24-Pergunnahs, during the year, in which Rs. 383-2-3 belonging to the South Barrackpore Municipality was misappropriated by the tax-dargea.

Municipality was misappropriated by the tax-daroga.

115. In the Dacca Municipality, the Vice-Chairman detected a number of frauds committed by the municipal subordinates in respect of taxes, rents,

and fines, and a number of them were prosecuted and convicted.

116. There was another case of embezzlement in this division during the year, in which Rs. 99-1-6 were embezzled from the funds of the Union of Perozepore in the district of Backergunge, by the tax-darogah. He was prosecuted, but the prosecution failed for want of evidence.

117. A case of embezzlement of municipal funds also occurred in the Chota Nagpore Division. In this case the money embezzled belonged to the municipal fund of Echak, a town in the district of Hazaribagh. The sum embezzled amounted to Rs. 633-12-6, and the culprit who committed the frauds

was the tehsilder of the Hazaribagh Municipality. The tehsilder was prosecuted and sentenced to seven years' rigorous imprisonment, and steps are being taken to realize the amount embezzled by the sale of his landed property in the district of Gya. On this fraud coming to light, a circular was issued by this Government in March 1881, to all Divisional Commissioners, drawing their particular attention to the orders passed in September 1879 and February 1880, regarding the necessity of maintaining a proper system of accounts in all municipalities, and of periodically checking the registers of collections.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

'CALCUTTA.

#### Form No. 1. Statement should the Income of the

	,															Marray sasan	-		100			i.,
1		8	•	8			34		8				7				*					1
5			ii i		Nu	ntu )	R OF	Mu	erei	ts 0	•		,	інсони ливіне тив твак звож О				as Oo	Oorsoi.			
	oicipality		7	a	8	0	d	0	1	,	h	j.	a		6	d	•	1				
TAME OF PISTERCT.	5	Namb of Municipality.	Act under which constituted.	Population within man	Ex-officio.	Nominated.	Elected.	Potal.	Officials.	Non-officials.	Ruropeans.	Natives.	alance from previous y	Class I. Articles of freed or drink, for men or animals)	Class II. nimals for siaushter,)	Ches III. Fuei, Hgutinz, and washing.)	Class IV. Building materials.)	Class V. Drugs, gums, and noices.)	Class VI. Fobsecto.)	(Cloth.)	Class VIII.	
			-	_	-	-					-	-	Ra.	Ra	Ra.	Rs.	Han.	Re.	Ba.	Rs.	Ra.	
ergunnalis	1	Calcutta	▲ct IV (H.C.) of 1876	400,888	2	24	48	74	12	62	17	87	9,66,910				<b></b> .					

# FORM No. II .- Statement showing the Expenditure of the

		r====		<del></del> :-		,							, conserve	
•	1	2	3	4		6	7	8	p	10	11	12	13	
	District,	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year,	Interest on debt.	Head office establish- ment.	· Collectiva of actrai.	Collection of other tarts and sceneral of income (if any special cetablishment spart from that of tro head office is reamismed)	Conservancy and cleaning.	Police.	Beretation of births and deaths.	Lighting.	
<b>'</b> #4	gunnahs	1	Calcutta	Rs. 9,60,010	Rs. 29,65,987	Rs. 7,98,934	Rs. 1,91,728	R*.	Rs. 55,049	Rs. 2,06,4°4	Ra.	Rs. 5,933	Rs. 2,36,398	

# alcutta Monicipal ty during the year 1880-81.

and other vehicles		cerd- certs perty	ER TAXE	8 IN DR	741E.	ativa.	ns, markete,			pri services	Provincial or	excluding		olemn 15)	(shown in of population.	
from carrages (excluding tolib Tax on animals.	Tolls on ferries.	Tat on persons at ing to their cir stances and pro- to be protected.	Water-rate.	Lighting-rate.	Police-rate.	Total income from tax	Rent of houses, garde	Finer.	Misoellane.us.	Parments for Municipal rendered to individuals	Graven and from Pr Local bunds,	Total income of year, balance.	Total. including balance	Incidence of taxation (e	Invidence of income column 21) per head of	Brunts.
Ra. Da.	Rs.	Rs.	Ru.	Re.	Re.	Rn.	Rs.	Ro.	Rs.	Re	Rs.	Rs.		:		
Ra	Tax on saim	The on anim	Tax on anima Tax on anima Tax on anima Tax on area Tax on permite to their stances and to be proper	The on salan 1 Tolle on ferri	The Cornelling Control of the Contro	The Correlating Table on ferri	Total income	Total income Rev. 1 Total	Tota on animal of the control of the	Total factors Rev. Ber. Ber. Ber. Ber. Ber. Ber. Ber. Ber	Tate on saling in the contained of the c	Total on the Rev. Rev. Rev. Rev. Rev. Rev. Rev. Rev	Total formula for the first of the first on sailing for the first on sailing for the first on sailing for the first on formula for the first on formula for the first on formula for the first on formula for the first on formula for the first on formula for the first on formula for first on formula for first on formula for first first on formula form	The on all on the restriction of	The Ber Ber Ber Ber Ber Ber Ber Ber Ber Be	The on animal of certaining in the control of the control of the certain of the c

#### Talcutta Municipality during the year 1880-81.

11	15	16	17	18	10	*1	: :1	4-1	25 	. 21	: ±3	, 26	27
	Exce	MDITURA.											!
Coestruction and main- tean.ce of roads.	Watering reads.	Prainage works.	Water-upply.	Buldiner.	titor public works, neuroline gredens and sentiar impress- metrs.	Samiary and charterite table et auto- (hospitals, aumo- bouses, escrinatoris, &c.).	Remember wifelice.	Moetlaneure	Contributions to Local or Provinciae Pards.	Repayment of diff.	T-tal.	Balance at the clear, of the year,	ilewanks.
Rs.	Rs.	Rs.	R	B.s.	Ks.	Rs.	Hs.	ise.	Rs.	R.	Rs.	Rs.	
2,41,464	47,630	48,165	1,49,329	5,379	6,529	1,77,026		1,20,006		8,00,512	29.45,642	ļ	
	٠		·	'·	· -								



#### FORM No. I.

# STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

# VI FORM No. I.—Statement choosing the Income of First

1		1 3	T 8	4	1 au		-	***	_	6			-41-1	7				8		,	+	
	unicipality.					<u> </u>	Num	BER	OF	MEN	(DBR	8 OF	,	L	11	COME I	URING 1	en re	R YRO	as Oct	ROI.	
		pality.			Jag H		8		d	,	1	g	À	ij		ь	•	d	•	1		A
Taren o	_	unici	Name of	Act under which	manie			Г	! 		Г		İ	previous year.	55	ž.	BOR	(affa	Ping.			
James of	ř.	Serial number of M	Municipality.	constituted.	Population within municipal limits.	Ex-officia.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Buropeans.	Natives.	Balance from prev	(Articles of food drink for men animals.)	Class II. (Animals for slaughter.	Class III. (Fuel, lichting, washing.)	Class IV. (Building materials.)	Chrage, gums,	Class VI. (Tobacco.)	Chass VII. (Cloth.)	Class VIII. (Metala.)
Bun	DWA	w I	TVIAION.		1		Г		1					Re.	Ra.	Rs.	Rs.	Re.	Rs.	Rs.	Re.	Re.
dwan	•••	1	Burdwan	Act V (B.C.) of 1876	34,021	•	4	12	20	_B	18	7	18	3,006								
пароте	•••	3	Midnapore	Ditto	53,924	-	15	=	19	8	11	-7	12	235					<u> </u>			<del></del> .
jaly .	{	8	Hooghly and Chin-urah Berampore Uterparah	Ditto Ditto Ditto	31,570 24,440 5,265	5 8	17 3 12	15 	21 28 20	6 3 9	15 20 11	5 et G	16 17	6,912 1,382 109						:::	:::	=
				Total	61,075	17	82	IB	64	18	46	17	47	8,382								
rah		6	Howrah	Act V (B.C.) of 1876	97,744	4	22	<u></u>	26	6	21	13	18	4,146					<u></u>	<u></u>		=
_				Divni. Total	226,804	20	78	27	120	89	90	41	85	15,769						<u></u>		
Panelo		1 T	ivisios. Buburban	Act V (B,C,) of 1876	257,140	18	30		43	18	26	20	23	27,417								
		8	Kishnaghur	Ditto	24,750	4	8	14	21	7	11	4	17	6,285								_
466	-{	10	bantipore Bansghat	Ditto Ditto	27,436 8,628	5	11	::	16 14	5 6	11 8	:	12 10	840 153					<u>                                     </u>	:::	.::	==
				Total	63,214	16	23	14	51	18	83	12	39	7,298					<u></u>			
.78		11	Jessore	Act V (B.C.) of 1876	8,596	7	9	Ŀ	16	7	9	7	9	3,839								
				Divnl. Totul	328,050	34	62	14	110	43	07	39	71	88.054								
Rajen Bei	LAR LAR	br	ND COOCH /1810N.										,									1
hahye	•••	12	Rampore Peau-	Act V (B.C.) of 1876	22,000	5	11	<u></u>	16	•	12	9	7	2,748			<u></u>			<u></u>		
eeling		13	Darjeeling	Ditto .	7,150	+	11		15	4	11	14	1	12,610								
				Divnl. Total	29,150	9	22		31	8	25	23	8	15,355								
Da'			TRION.	4 - 1 V (1) (1) (10m)		2			16	7	,	6	10	22,644								
			Duces Division.	Act V (H.C.) of 1876	80,210			-		-	-	-		22,011								
tagong		16	Chittagong	Act V (B.C.) of 1876	20,601	8	17		20	5	15	8	12	5,109								
.orah	•••	16	Commillah	Ditto	18,800	-	18	ات	17	4	13	7	10	4,699								
-		_		Divnl. Total	23,9114	7	30	<u>:::</u> !	37	9	28	15	22	9 808						<del></del> -		
PA		, 1311   17	Patus	Act V (B.C.) of 1876.	155,401		26		50	10	20	7	27	4,941								
,		18	Gya	Ditto	66,843	힣	21		23	7	16	6	17	39,187								
ushed	•	19	Arrah	Ditto	<b>39,3</b> ×0	6	ŋ		15	6	9	6	9	2,340					=	-:-		
ufferpore	b	20	Mosufferpore	Ditto	3H,225	3	17	=	20	7	13		15	11,965					-:-			
bunga	•••	21	Durbhunga	Ditto	65,515	-8	9		12	3	9	- 5	7	10,067 5.840								<u></u>
n	•••	22	Chupra	Ditto Dival, Total	52,606 417,031	20	96		116	37	79	33	HS	74,040	<del></del> _					<del></del>	=	<del></del> -
Вплач	JI.P	ORF	Division.	DIVILI. TOTAL	717,031					-		-							<del></del>	<del></del>	<u> </u>	
gbyr		23	Mongbyr	Act ▼ (B.O.) of 1876	66,053	3	17		31	7	13	10	10	17,390								
alpore		24	Bhagulpore	Ditto	69,678	6	16		21	7	14	0	16	2,430								
resh	•••	25	Parnesh	Ditto	16,057	'	10		13	4	9	6	.7	7,917								
				Divnl. Total	141,788	11	43,		51	18	36	22	311	27,727 2,03,400								
	_	_		GRAND TOTAL	1,267,910	112	340	41	403	161	.02	02	"'	.,,400					""	***		

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9	10	ıi	18	18		14	-		13	16	17	18	19	20	21	22	23	24	25
	on trades.	of receipts r velucios	•		OTRI	COLUMI MECHS	IN DETA 85 AS XA 84 AS X	JL (48 Y BB	noi.	ens, mar-			al services	Provincial or	excluding		(column 15) on.	shown in population.	
Tax on houses and lands.	Receipta from licenses o	Wheel tax or other form of r from carriages and other (excluding tolls).	Ing on snimals,	Tolls and ferries.	Pees on muical processions.	Lighting tax.	House scavengering fax.		Total income from taxation	Rent of houses, gard	Fines.	Miscellaneous.	Payments for municipal rendered to individuals.	Grants-in-aid from Pro Local Funds.	Total income of year, balance	Total, including balance.	Incidence of taxation (e	Incidence of income column it per head of	REMARES.
Rs.	Be.	Rs.	Rs.	Rs.	Ra.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs. 2.923	Rs. 9.410	Rs.	Rs. 55,505	Rs. 58.500	Rs. A. P.	Rs. A. P.	
85,458		2,746	1,375	2,037					14,963	30 2	173	1,047			17,217	17.459	0 7 0	0 8 1	
13,347		1,106	860	141					14,(81.5						-114				
21,984 21,135 4,396		2,517 1,745 327	887	6,706 6,26% 812	 	:::::	5,886	::::::	36,530 29,116 5,535	72:2 1,237 KN	724 736 349	8, 119 2,137 239	1,240		40,995 84,516 6,210	47,907 35,878 6,318	1 8 0	1 4 10 1 6 7 1 2 10	
46,618		4,680	867	13,786			5,336		71,211	1,647	1,828	5,795	1,240	_==	H1.721	90,103	1 2 7	1 8 4	
1,20,728	4,660	9.283		150		29,875	47,152	٩,	2,11,818	2.441	6,550	8,582			2,29,191	2,33,537	2 2 x	2 5 6	
£,16,141	4,660	17,724	2.62H	16,114		29,675	52,4RH		3,30,630	5,467	9,089	19,987	10,090		3,43,432	3,99,601	1 7 11	1 11 0	
2,29,819		44,416					1,25, <del>826</del>		4,00,061	7 3,389	9,814	60,143	9, 175		4,73,182		1 8 10	1 13 5	
15.009		710		1,491				:::::	17,609	1,806	295; 112:	1,893			21,663	27,568 15,771	0 10 6	0 12 17	
4,751	R2	2,314 314		\$(4)					5,617		65	1,782			7,401			6 13 10	
81,287	82	3,372		3.242					37,983	1,806	489	3,727	_:::		43,085	51,243	0 0 7	0 11 1	
7.381				1,190			1,727		16,301		257	1,214			11.772	15,111	132	1 5 10	
2,68,190	83	47,789		4, \$12			1.27,553		4,48,845	5,195	10,540	5 . 584	9,475		5,28,939	5,06,993	1 5 9	1 9 8	
i								i	•		ĺ	1						1 ;	
11,061		1,418	272	2,410					15,170		473	1,162			16,505	19,558	0 11 0	0 12 2	
12,923			223						13,140	27,468	771	7,347	61		15.78%	61,400	1 13 4	# 13 2	
23,984		1,418	495	2,519					28,316	27,168	1,244	8,500	61		655 94	80,956	0 15 6	2 4 0	
									-										
59,058		5.743		18,491	<u></u>	<u></u>	20,963	<u></u>	00,278	2,936	611	17,656				1,74,120		1 6 2	
12,690		1,109		4,650					17,939	1,492	340	1,146		<u></u>	20,916	26,025	1	1 0 2	
8,				500					H,723	250	1,968	40		<u>.                                    </u>	10,947	15,6%	0 10 5	0 13 1	
20,913		1,199		4,530					26,662	1,744	2,305	1,185		<u> </u>	31,903	41.7:1	0 13 6	0 15 0	
															87,121	92,403	084	081	
80,080		6.388	4,708	19,150	1,219				81,555	2.881	1,167	1,211		5,100	30,365	75,850			
20,757		2,067							15,000	780	211	2,632			18,462	'		0 7 6	
15,006									20,271	706	311	1,967		<u> </u>	32,254	\$1,16.	0 13 8	9 13 6	
18,570				13,701					19.5%1	593	P15	3(9)		<u> </u>	20,107	31.031	0 1 10	0 5 2	
19,501		- 80		2,878					19,323		07	4,297			23,687	29,027	0 5 10	0 7 3	
1,41,871		A,485	4,703	37,785	1,219				1,93,518	8,515	6,1 19	11,426		5,500	2,22,063	2,96,10	0 7 6	0 8 6	
1,91,011																	1		
14,003	271	1,530	495	11,013				<b></b> .	24,471	877	409	3,167	<u></u>		32,44	60.20		0 9 4	
20,785	RE	1,020	490	12,059					81,367		716	1,679	407	911	35,23	10,66		1 0 11	
9,612		8,183	979						13,974	508	275	2,240			16,984	1,15,53		0 9 11	
i		5,743	1,908	23,072					77,212	682	1,490	7,096	4517	911	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				ł
45,242	653	0,140	2,500						13.03 951	49,211		1,20,203	20,723	6,441	14,31,92	هده چوه بريان	2 0 15 8	1 3 2	1

'L TRAN	_	1		-	-		-			-	-			-				-	,	<del>carriera</del>	
1	9	8	•	8								_	7								
	ظ			limits.		N U M	Co	MM	TTK:	HAR K.	8 03	_		T	SCOME I	DEING !					
	Municipality			municipal	•	b	0	d	•	1	,	٨	year.	a .	8	0	d	•	1	,	A .
Name of District.	Serial number of Muni	Name of Municipal- ity,	Act under which constituted.	Population within mur	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I. (Articles of food or drink for men or annuals.)	Class II. (Animals for slaugh- rer.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Clars V. (Drugs, sud.	Class VI. (10harco.)	Chass VII. (Cloth.)	Clipse VIII.
Burdw	AN .	DIVISION.								_		_	Ru.	Ra.	Ra.	Re.	Re.	Rs.	Rs.	Hs.	
iedwan	984	Culma Cutwa Dainhat Rancogung c	Act V (B.C.) of 1876 Ditto Ditto Litto Total	10,439 7,680 6,686 9,688	4 4 16	9 9		23 13 13 13 18	4 4 4	10 9 9	8 8 6	20 10 10 7	3,421 683 567 2,070 0,54J					==	==	1111	<u></u>
		Bankoora	Act V (B.C.) of 1876 Ditto	17,232	-	12		16	$\neg$	12		14	613					Ī			
nkoora	•	Bishenpore	Ditio	18,047 85,270	3 7	24	=	15 31	6 10	9 21	9	13	1,100		<del></del>			<del>-::-</del>			***
rbhodm	١,	Sooree	Act V (B.C.) of 1876	7,630	8	10		13	10	3	8	,	511								
		Tumlook	Act V (B.C.) of 1876	6,082	:	10	Ī	14	6	8	 s	11	536 2,564								<u></u>
inapore	10	Ramicehun-	Ditto	12,447	:	9 5 7	=	13 9	4	5 7	3	30 6 8	1,422	:::::					=	=	::
	11	Kneerpyo	Ditto Duto	6,694	3	38	=	11	4 4	34	8	43	1,195					=	=	=	:::
		Bansberia	Total Act V (B.C.) of 1876	7,401	20	7	<u> </u>	9	2	7	2	7	712		Ī			<u> </u>		<u> </u>	<u> </u>
ooghly		Bridyabatty Bruddessur	Ditto Ditto	14,67± 9,740 5,833	5 5	5	:-	12 10 13	5	5 8	4	6 9	2,706 30 61					=	=		=
			Total	38,106	16	28		44	16	20	11	30	3,229					=		<u></u>	<u></u>
Parenta	HOY	Division.	Divni. Total	163,440	62	1 86		208	78	132	54	154	18,863		*****	-		\ <del></del>	<del></del> -		
	<u>()</u>	ban	Act V (B.C.) of 1876	24,127	5	19		24	3	21	6	18	4,278								
	1 2	han	Ditto Ditto Ditto	65,994 10,483 4,841	5 8	16 13	::	21 14 19	3 2	18 16	4 4 3	17 14	846 97 2.097	===				:::	:::		:::
	2 2	l Joynegur	Ditto	9,718	6	14	:	20	2 2	18	6	17	1,166			===		=		:::	::
	2	North Dum-	Ditto	8,080	1	5		10	2	8	5	5	484								
Pergun- naha	9	i pore	Ditto	26,901 18,407	B 5	12 11	-	17 16	2 2	15 14	4	13	482 1,153					-			
	2	Neybatty Bussirhaut	Ditto Ditto	24,780 16,505	4	18 16 10	=	18 21 15	2 2	18 19 13	3 3 8	18	4,170 2,641 426 256				******	::	=	=	=
	21 Ri 31	Baduria Goberdanga	Ditto Ditto	5,261 12,657 6,952 8,97e	5	12	=	17 13 14	2 2	11 12	3	11 10 11	449		*****			=		=	=
	81 31 31	Satkkira Kalaroah Chanduria	Ditto Ditto	5,937 2,860	4	18 8 11	=	18 13 16	3 4	15 10 12	8 3 3	10 10	218 678					=	***	:::	::
•	8	Kallygunge Debhatta	Ditto	5,766	5	10	=	15	3	11	3	11	672 285		10000			::-	=	=	=
		1	Total	27H,781	104	224	<del>  ::</del>	824	B0	278	72	236	23,698					=			<del></del>
uddea	31 38 38	Kushtes	Ast V (B.C.) of 1876 Ditto	9,331 8,909 5,880	5 5	14 7 7 8	=	12 12	5 5	14 7 7	5 5	7 7	492 198 373						Ξ	=	::
	1	Heernaggur Moheapare Coumercully	Ditto Ditto	4, 106 5,165 6,940	5	8	=	11 13	5	8 8	4 5	7 8	458 474			******		=	=	:::	::
			Total	87,243	29	50	-	79	20	50	27	52	2,560						<u> </u>		
orsheda-	1	Bertiampere Lalbagh Kandhi	Act V (B.C.) of 1870 Disto	20,504 39,483 9,621	1 5	16 48 10	=	19 20 16	7 5	18 15 9	5 5 3	16 15 12	9,000 6,013 156						::	==	111
1	4	Junghipore	Ditto	80,969	17	15 54	=	71	8 8	47	14	16	319 14,488					<u> </u>		=	=
BARETE	410	COCH BEHAR	Divnl. Total	890,943		328	-	478	103	875	118	805	40,746					=	Ξ	Ξ	Ξ.
	TASP	Dinagepore	Act V (B,C.) of 1876	18,042	6	11		17	7	10	8	13	8,871				,				
°sishahyo	1	1		9,084	1	8		p	3	6	1	8	1,884							<u></u>	
alina	1	Pubna Berajgunge	Act V (R.C.) of 1876 Ditto	15,238 22,021	2 4	16		17	<b>*</b>	13	8	14	1,241					-	::	:::	*:
			Total	87,259	9 1.0	26	<u> </u>		10	22	8	24	2,521					<u> </u>	<u> </u>	Ξ	=
AT	{		Act V (B.C.) of 1876	6,198 6,829	8 8	9	::	12	8 8	90	8	9	'2,236 600			(1400s 0-101s	#14-04 10-04)		::	1:	: :
	1	1	• Total	10,416	•	15	=	24	6	18	6	18	3,686	*****			*****			-	=

#### Tiese Municipalities in Bengal during the year 1880-81.

•	1ó	11	. 19	13		1	6		15	16	17	18	19	20	21	22	23	24	<b>1</b> 5
	On trades.	form of receipts d other vehicles				MECKS	IF DETA F6 AS W/ BARY).	IL (AS	taxation.	ens, markets,			cipal services	Provincial or	year, excluding		(column 18) per	own in column trion.	
Tax on houses and lands	Receipts from Scenses (	Wheel-tax or other for from carriages and (excluding tolls).	Tax on animals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be protected.				Total income from taxa	Rent of bouses, gardens,	Fines.	Miscellaneous,	Parments for municipal rendered to individuals.	Grants-in-sid from Local Funds.	Total income of the ye	Total, including balance	Incidence of taxation (o bend of population.	Incidence of income (shown in 21) per head of population.	Regists.
Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Ru.	Rs.	Rs.	Be.	Ra.	its.	Rs.	Rs.	Ru.	Rs.	Rs. A. P.	Rs. a. P.	
	<b>31</b>	689 100 	26		8,107 5,137 3,607 8,196			====	8,817 5,297 3,607 5,328	276 75	100 32 6 106	380 651 185 2			9,310 6,256 3,573 5,526	12,731 6,939 4,240 7,596	0 13 6 0 10 H 0 10 1	0 14 8 0 12 8 0 10 10 0 8 11	
	21	985	26		22,017				23,040	855	843	1,218			24,905	31,566	0 10 10	0 11 8	
		77	81		5,713 3,810		• • • • • • • • • • • • • • • • • • • •		5,871 3,810	242	185 7	499 502			6,797 4,819	7,410 8,488	0 5 5	0 A B	
		77	81		9,523				9,081	242	102	1,003			11,116	12,468	6 3 4	0 5 0	
		808	171		8,510				8,987	123	164	76			4,550	4,501	0 8 4	0 9 1	
*****					3,037 3,800		****		3,037 3,890 2,080	825	68 8	90 462 198			3,960 4,3. b 3,111	4,498 6,219	0 7 11 0 5 0	0 10 5 9 5 7 9 3 5	
					2,980 2,145 1,544				2,145 1,544		 3	222 25			2,567 1,575	4,663 3,420 2,770	038	0 8 6	
					18,596	**			13,596	· ··· 625	77	940		<u> </u>	15,138	2:,209	0 4 8	0 4 10	
		295 5,295			2,448 6,774				2,733 12,069		393	20 203	:::::	<u></u>	2,753 12,695	3,195 15,091	0 5 6	0 5 7 0 13 10	
	<u> </u>	20			4,856 2,486				4.85G 2,486		163 70	404 410			5,123 2,966	5,453 8,627	0 5 6 9 13 1 0 7 11 0 6 9	0 8 10	
	21	5,600 6,938	278		16,544 65,220			<u> </u>	92,141 72,457	1,575	1.403	1,087			93.857 79.706	27,068 94,569	0 9 3	0 10 0	
											-					-			
		409	203	129	16,005				16,745		637	892			18,274	22,552	0 11 1	0 12 1	
		870 701 1,618	329 210 108		20,293 4,771 1,911				21,491 5,6\2 3,637		204 85 81	1,645 55 6			23,740 5,772 3,673	24,098 6,869 6,670	0 5 2 0 8 9 0 13 4 0 7 6	0 5 7 0 8 10 0 13 6 0 7 8	
		882 1,395	27		5,331 4,188				3,663 5,665		141	70 203			3,755 6,003	4,921 8,350	076	0 7 8	
		1,117	1		2,907				8,125		16	84			3,225	8,679	089	0 0 1	
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*****		3,898 1,167 863	*****		4,058 7,264 4,363				7,451 8,431 4,406			760		===	8,201 6,692 5,028	12,371 11,333 6,161	0 5 8	0 5 10	
		863 208 934 293			2,024 4,017 2,849				2,232 4,951 3,141		65 25 20	63 2d 80 5			2.323 5.015 3.160	5,464 8,842	0 6 2	0 4 10 0 7 0 0 6 3 0 7 3	
		196 510			2,861 1,416 902			••••	3,037 1,020 2,866			26 10			3,332 1,941 2,543	2,159	0 5 5 0 5 2 0 18 3	0 5 11 0 5 2 0 14 6	
		1,464			1,678 1,783			*****	1,678			215 42 203			1,71× 1,506	3,261 2,360 2,013	0 4 7	0 14 6 0 14 6 0 4 9 0 5 9	
		16.096	1,023	129	1,01,993				1,19,241	54	1,55	6,846			1,27,604	1,51,894	0 6 10	0 7 8	
		458	<u>320</u>		2,944 8,426 2,027	*****			2,944 3,904		2	89 81			8,033 3,939 2,053	8,609 4,431 2,453	0 5 0 0 7 0 0 6 2	0 5 2 0 7 0 0 6 11	
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		148	" 15 85		2.407	*****		****	2,658	27	58	15			2,973	3,147 18,617	0 7 0	0 7 1	
		-		1,852	16,566				15,918		213	246	409		16,756	25,786	0 19 4	0 13 1	
*****		 		8,905	19,377 6,127				23,283 6,127	115	976° 47	3,771 67			6,241 8,164	33,048 6,317 8,487	0 9 b 0 10 2 0 10 10	011 4 030 h	
******		124		8,140	45,496	<i>-</i>			7,783 85,0 60	115	1.350	4,290	400		50, 124	73,712		0 11 8	
		18,684	1,058	8,569	1,61,387				1,87,896	196	2,963	11,611	400		2,02,977	2,48,728	076	0 8 1	
		2,170	180	1,661	10,055				14,056		98	1,409	415		15,93R	24,829	1 1 8	1 3 6	ļ
		462	267		5,142				5,671		98	10			5,979	7,633	0 10 4	0 10 6	1
		619 3R9	9 587	1,040	6,003				7,680 8,402		124	269 98			8,073 8,424	9,314	889	0 8 5	
	*****	1,008	546	1,040	13,479				18,082		148	367			16,597	19,118	0 6 10	071	1
				436 87	4,129				4,565 2,785	.,	18	17			4.505 2,951	8,891 7,611	0 11 9	6 11 10 0 11 1	
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Jan's OF RETRICT.		Serial number of Municipality.	Name of Hunicipality.	Act under which constituted.	Population within municipal limits		sted.	Elerted.	Total.	Officials.	_	ije.	Natives.	Balance from previous year	(Articles of food or drink, for men or animals.)	Class II. (Animals for slaughter.)	Cless III. (Fuel, lighting, and washing.)	Class IV.	Class V. (Drugs, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Motals.)
A PRESE	R A?	rn C	OOCH BRHAR											Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Ra.	Rs.	Re.
Divisions		53	Rungpore	Act ▼ (B.C.) of 1676	18,935	5 2	16	<u></u>	21	6	15 6	4	17	867 1,143				<u></u>	<del></del>			
eeling	-	54	Kurscong	Ditto Divnl. Total	4,003 87,736	و مسدر	7 86	=	112	احتسا	77	98	84	18,142					=		==	Ξ
DAC	CA.	Divi	sion.								5			4,419				•				
e <b>s</b>	-	55	Narsingunge and Muddon- gunge.	Act ♥ (B.C.) of 1876	10,911	1	-B	=	9	-		-	-	9,418					<u> </u>			
eedpore	{	56 67	Furreedpore Madaripore	Act V (R.C.) of 1876 Ditto	10, <b>07</b> 12,936	3	11 15		14 16	•	12		18 16	62 653		:::::	.::: <u>:</u>		ا			<u> </u>
				Total	23,018	4	26		18	13	18	8	12	1,415					<u> </u>	<u> </u>		<u></u>
kergunge	. {	59 59 60	Burrisal Nulchitty Jhallocotty	Act V (R.C.) of 1876 Ditto Ditto	18,268 2,692 8,861	3 1	15 9 6	::	107	2	8	ï	10 G	1,966			-:		-	==	<u>.:.</u>	<u> </u>
				Total	18,821	-5	30	Ë	85	-	12	7	28	3,006			<u></u>		<u> </u>	<del></del>		
mensing):	. {	61 62 63 64	Nusseerabad Razitpore Kishorogungo Jamalpore	Act V (B.C.) of 1870 Ditto Ditto	18,114 18,114	. 1	15 9 9	::	10 12 10 10	5	7 6 8	7	10 12 9	131 431 538 642						=	::	
	Į	66 66	Sherepore Mooktugacha	Ditto Total	4,201		52	-	67	- 4	44	13	54	1,606 8,703		\ <del></del>					===	::
				Total Divni. Total	100 14	-1	116		141		93	24	117	12,548	ļ	_			-		-:	
CHIT	TAG	HOM G	DIVISION.																			
ittagong Jorah Akholly	:::		Cox's Bazar Brahmanberia Noakholly	Act V (B.C.) of 187 Ditto Ditto		1	1 10	٠١	11	3	10 8 9	8	10 11 10	477 982 1,201					=	=	=	:::
				Dival, Total .	25,195	7	31	-	3)	11	27	7	31	1,960				<del></del> -	╫	<del>  ::-</del>	<del>  =</del>	<del>-</del>
ina .	{		Barrh Behar	Aut V (B.C.) of 187	8 11.050 41,20	5 1	1,		ı		18	1	7 15	2,950 1,101	.:::	:		::::::	<u> </u>	:::	::	:::
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sufferyor	• {	77 78	Hajipore	I	16,60	6 1	<u>-   -</u>	7	- -	0   -		_	1-	1,57	3			-		+==		=
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arbkung <b>a</b>	· {	80	Rosserah Madhubani	1	23,17	3	0 1	4	-1-	0  -	4 0 1	-		-	_		-	-		=	-	Ë
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haroparur	n	89 84	Motinaree Bettsah	Act V (B.C.) of 18		-	ī _	<u>"   -</u>	= -	9	- 1-	6 1						_	_	-::	_	- =
					247,0		3 1	7	1		8 1			- mm -	3	<del> </del>		\ <u></u>		-	-	- -
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Sonthal gennahi	F	:   e	3)eoghur	Act V (B,C.) of 18 Divel. Fotal	-	90	-1-				4 1	3 1	- 1						- -	- -	-	-

#### Plass Municipalities in Bengal during the year 1880-81-continued.

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•	10	11	12	18	<u> </u>		14		15	+	17	15	19	20	91	22	23	84	ļ
Tax on bouses and lands.	Receipts from licenses on trades.	Wheel-tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferrice.	Tax on persons according to their circumstances and property to protected.	BE NEC	IR DETA WING AS ERMARY.	MAY	Total income from taxation.	Rent of houses, gardens, markets,	Fines,	Miscellaneous,	Payment for municipal services	Grantson aid from Pravincial or Local Fauds.	Trial income of the year, excluding	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (shown in column 21) per head of population.	RICES.
Ra.	Re.	Rs.	Rs.	Ra.	Rs.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Ry	lis.	Ra.	Rs. A. P.	Rs. A. P.	
		2,201	620		7,019		<b>.</b>		9,840	43	511	10.760	8	11 300	35,667	35,874	0 31 8	282	
	,				8,589				3,589		RN	R		-	3,685	4,928	0 14 4	0 16 8	
		8,841	1,583	3,233	46,051				56.704	43	727	12,571	423	14,300	41,772	1 02,014	0 10 4	0 15 5	
	<u></u>				288,01				10,5%3		47	15		<u> </u>	10,444	15,403	0.13 2	0 15 8	
				275 150	4,334			::	4.609 8,299		46	1,936 220	576		3, 18	7,957 4,171	0 7 3	0 11 5 0 4 4	
				425	7,182				7,967		46	2,216	676		10.743	12,158	0 5 6	0 7 5	
		216	88	1,105	8,520				9,929	87	621	879	1,303		12 0 9 13 61 i	13,000	0 11 11	0 14 6 0 0 7 0 7 5	
				90	1,528 1,311				1,613 1,341				· .		1.341	,	0 9 7		
	<u> </u>	216	88	1,195	11,384				12,883		421	379	1,903	<del></del>	15 623	18,020	0 10 11	0 12 9	
		 	: "		5,417 903 2,782 4,128 2,980				5,453 903 2,752 4,123 2,940 39247	 ::::::::::::::::::::::::::::::::	20 41  6	38	1,383		6.878 903 2.822 4.161 2.990 3,233	4,490	0 8 5 0 3 1 0 3 4 0 4 8 0 5 4 0 13 1	0 10 8 0 8 1 0 3 5 0 4 4 0 5 4 0 12 1	
-" -	<u> </u>		<u> </u>		3,217				19,458	211	67	GO	1,383	. ——	20 997	21,699	0 5 6	0 5 11	
····	<del></del>	2:2	RR	1,620	49,700				50,630	- 46	679	2,670	3,262		57,807	60,710	0 7 5	0 8 4	
		841		326  326	1,983 4,579 2,682 9,446				2,309 4,479 3,523 10,111	3 3	20 20				2,327 1,521 6,077 12,925	2,504 4,501 7,278 14,885	0 7 11 0 4 7 0 10 3	0 × 0 0 4 × 1 2 0 0 8 2	
_									5,477		67				5,510	5, \$20	0 7 11	0 × 0 0 5 1	
					5,477 1" 138				13,138	787	1 47	100		===	11,131	15,525	0 4 8	0 5 1	
					18,615				14,615	737	204	115			19.671	23,415			
		210		****	1,806 4.727 4.517 5.832 1,780				1,366 4,957 4,547 5,592 1,786	2,368	18 85 245 14	781 36 1,229			1,366 5 686 1,618 9,757 1,860	8,971 6,759 5,147 6,714 2,758	0 1 0 0 4 3 0 4 0 0 4 5 0 5 6	0 5 7	
		210			18,318				18,528	2,368	315	1,996			23,267	21.014	0 4 0	0 5 3	
	·:.::				4.053 8,543	····	:::::		4,058 3,543 7,596	286 	81 9	763 763			5.133 5.532 8,655	6,987 6,125 11,112	0 2 2 0 3 4	0 5 8 0 3 4	
. :5					7,598	<u> </u>	·				59	1934			4,009	5,970	0 4 2 0 5 6	0 5 9	
		::::::			8,076 4,008		·····		8,076 4,008	1,186	61	514 ;			5,769	1,13,221	0 5 6	0 7 11	
					7,094				7,084	1,186	120	1,449						-	
.,,,	,			4,930	4,358 4,246				9,258 4,206	::	77	141		2,198	11,027 6,157	7,937	0 10 7 0 6 0	0 13 8	
*****				4,950	R,664				18,194		77	2,045		2,1115	17.511	22,710	0 8 7	0 11 +	
		151			2,618				2,764	109	25 141	7			9,905 6,955	4,625 8710	0 6 1	0 A S	
*****					9,407				9,558	109	166	7			P,840	12,747	0 5 4		ĺ
*****		151 861		4,980	69,584				7-5,875	4,086	922	6,374		2.198	89,653	107,985	0 4 10	0 5 9	
		<u> </u>													2,467	4,400	0 6 11	074	
*****		331	81		1,973				2,335		128	 			2,250	2,661	0 8 8	0 8 10	1
300			:::::	1,546	3,206 4,024			-::::	5,870	1,627	254	23	_==		10,033	11,458	0 7 8		1
800		,,,	147	1,548	6,230 2,299	*****			8,076 2,719	1,637	232	2,040			5,116	6,185	0 7 7	0 14 2	1
, 94 394	*****	209 %40	147	1,546	10,502		*****		13,160	1,732	614	3,116			M'e#8	22,079	0 7 2	0 9 2	4
,000	******	7540	178	1,045	11,000		1	1 """	1					<u></u>	<u></u>	<del></del>		·	

FORM I .- Statement showing the Income of Second

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1	3	8	•	5				6			٠	-	7				8				
	Ė			municipal	N	UKB	UR C	y M	eme Ten.	SEA				In	COMB DI	RING T	EB TBAI	TROM	Остя	IOI.	
1	Manicipality.	1		2	4	6	0	a		5	0	A	Year	•	b	0	d	•	f	0	A
IAME OF HISTRICT.		Name of Municipality.	Act under which constituted.	Population within limits,	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous	Class I. (Articles of food or drink for men or animals.)	Ches II. (Animas for slaugh- ter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spires.	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)
ORISSA	Dry	TRION.											Rs.	Re.	Ra.	Rs.	Rs.	Rs.	Ra.	Ra.	Ba.
iisak	89 90	Cuttack Can-	Act V (B.C.) of 1876 Ditto	42,18: 4,947	6 5	14	:::	2n 6	8 6	12	8	12	2,815 2,141					:::	:::	-:	:::
SECE	91 98	Kendrapara Jajpore	Ditto Ditto	18,200 11,845	3 E	1½ 11	:::	15 13	3 8	19	ï	16 12	-84 168		··.:.			:::	:::		
	l		Total	(71,59)	16	38	=	84	20	34	1.	40	0,114 84					-			
,	93	Balasoro	Act V (B.C.) of 1976 Dival. Total	20,26		12 50		15 69	25	10	17	12 52	1,075 6,189					-:-		===	-:-
CHOTA NA	aron	DIVISION.			-	-	_	_	_	_	-	-	84								<u> </u>
ibagh{	94 95 96	Hasaribagh Echuk Chuttra	Act V (B.C.) of 1876 Ditto Ditto	14,800 7,45- 8,810	( 8	13 6 14	=	17 9 36	5 6	12 5 11	4 4 1	18 5 15	94 87 2,064			==	==		:::	=	==
			Total	81,07	9	33	=	42	14	28	H	33	2,235					=	=	=	=
aggubraé	97	Ranchee	Act V (B.C.) of 1876	15,56	8	8	Ŀ	11	5	<u>a</u>	4	-7	2.048	<u> </u>		<u> </u>	ļ <del></del>	<u></u>			<u></u>
moodda	98	Chyobassa	Ditto	4,82	2	-	<u> </u> _	10	2	4	2	-	1,220	<u></u>	<u> </u>	<u> </u>		<u>  -:-</u>	<u> </u>	<u> </u>	_=
-uppoom	99	Purulia		5,090		11	<u>:</u>	16		7		10		ļ <u></u>			<u></u>		<u></u>		<u></u>
			Divul. Total GRAND TOTAL	57,100 1,209,840		977		78 1,523	387	938a	305	1,020	1,31,840		<del> </del>		· · · ·	<del>  ::-</del>	<del>- :-</del>	<del> </del>	<del>                                     </del>
		<u> </u>	ŀ		1			-	1	1			-3,107	1	1	1	1	l	1		1

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# Municipalities in Bengal during the year 1880-81—concluded.

	10	11	19	18		14			16	26	17	18	19	20	21	23	23		34	۱ ۱	35
Tax on houses and lands.	Receipts from Beenses on trades.	Wheel tax or other form of receipts from carriages and other vehicles (excluding tolls).	z on animak.	Tolis and ferrice.	Tax on persons according to their estances and property will be be protected.	TAXES IN COLUMN	IS AS WA	: (49 Y	Total income from taxation.	Rent of bouses, gardent, marbeis,	Pines.	Kincellancous.	Payments for municipal services rendered to individuals.	Grants-in-sid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taration (column 15) per head of population.		Incidence of moome shown in column 21 per head of popula-		ROWARTS.
-	a	Fee	į	F	F===			<u>_</u>	F 1	<u>~</u>	-	<u> </u>	A.	6	F-		_=_	+		-	rat
Ba.	Rs.	Ro.	Re.	Ro.	Re.	He.	Re.	Rs.	Re.	Ra.	Re.	Rs.	Rs.	Rs.	Ro.		Ro, a.	- 1	Ra, a	- 1	
		2,883	1,186 878	9,857	14,463				27,397 2,077	885 868	156	88 64		544	27,916 3,293	30,731 5,434	0 10	8	0 10 0 10	0 7	
		181		56	3,206				8,897	8	88	61			8,504	3,420	0 4	1	0 1	. 1	
		,			2,827			<u></u>	2,6:7	908	280	209		544	2,466	8,021 42,509	0 7		0 1		
	*****	2,618	1,509	9,415	22,201		•••		85,638	- PUS		200			31,419	12,000		-	_	_	
	•				7,658				7,653		113	80			7,696	8,771	0 5	-		6 0	
		2,613	1,609	9,415	29,754			·····	43,191	908	393	239		544	45,275	51,880	0. 6	8		7 8	
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			456		5,195				8,501	428	308	121 38			6,418 2,358	6,512 2,415	0 6			7 0	
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			825		12,504				13,320	428	354	172			14.293	16,528	0 0	3 10	0	7 7	
				_	5,974				5,974	308	406	2,800			9,589	11,837	0 0	8 2		9 10	
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					2,087				2,087		27	252		-	2,360	8,586	-	7 0	\ <del>-</del>	8 0	-
	Ī	91	181		4,861				4,8\$6	672	302	201			6,21	7,525	0 1	3 7	-	1 5	-1
		91	1,009		25,126				26,226	1,696	1,104	8,434			32,465	39,476	-		-	9 1	I
394	\$1	-	-	29,639	4,65,768		,		3,86,256	10,927	8,724	45,978	4,09	17,042	6,22,02	1 7,50,78	ە (ە	7 1	0	8 2	1 .

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1		s	3	•	5					6				7	<u> </u>							
	T				imite.	1	NUM	BBR	OF MM	MES	(Ber B.	8 01	٠		11	COMB D	URING ?	er ve	R PRO	<b>M</b> ()(7)	BOI.	
					municipal Haife.	a	ь		d		1		A	year.	6	ь	0	d		_/_	,	٨
JAME OF	1000		Name of Municipality.	Act under which constituted.	Population within muni	Kx-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Ruropeans.	Natives.	Balance from previous	Class I. (Articles of food or drink for men or sommals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and weshing.)	Class IV. (Building materials.)	(Drugs, gums, and apices.)	Class VI.	Class VII. (Cloth)	Class VIII. (Metala.)
BURDY	/AW	Dı	VIRION.											Re.	Ra.	Rı.	Ba.	Ra.	Re.	Re.	Re.	Ra,
skoora		8 8 6	Jaipere Patroshair Sonamookhee Kotulpere	Act ▼ (B.C.) of 1878 Ditto Ditto Ditto Total	2,808 7,236 16,370 6,500 82,908	11111	6 4 5 5	11111	6 8 8 8	1 1 1	6 4 5 5	1111111	5 5 5	2,490 3,996 68 6,757						===	111111	1111
		5 7 8 9 10 11 12 13 13 13 13 13 13 13 13 13 13 13 13 13	Mugra Pandooah Guntiparah Bulhaghur Jelamahad Belly Eoligunga Shy Shyambaar Khasakool	Act V (B.C.) of 1876 Ditto Dit	1,762 8,690 3,636 16,862 13,246 8,519 1,848 14,606 7,124 71,103	11:11:11:11:11:11:11:11:11:11:11:11:11:	5 4 4 5 16 5 17 6 65 85		5 4 5 16 5 15 6 83	1 2 2	5 4 4 5 15 5 14 6 63 83		8 4 4 8 18 6 5 16 6 6 6 8 3	168 1,314 149 2,705 1,015 150 98 1,424 2,735 9,473					:  :  : : : : : : : :			101 101 101 101 101 101 101
Parameter		ę I	DIVISION.		-	۳	Ī	-	=	Ī	-	-	_							·		
Program-	11	16 15 16	Barrackpore Cantonwent Dum-Dum Itanda	Act V (B.C.) of 1876 Ditto Ditto Total	8,394 3,887 6,078	::: 1	8 6	1111	8 6 6	1 1 2	3 6 5 13	1	2 6 6	238 228					:::-	::	==	==
edge	£	17 18	Chagda Jaguelee	Act V (B,C.) of 1876 Ditto Total	8,878 1,985 10,863	==	<u></u>	=	::: :::		111111111111111111111111111111111111111	:::	=	459 269 737					::-		=	=
77.299	1	19 50	Keshubpore Ketechandpore	Act V (B.C.) of 1876 Ditto	1,813		5 5		5 5		5		5	1,128					77	:::	::	::
corabeda-		21	Berhampore Cautonment	Total Act V (B.C.) of 1876	9,635	=	10	::- ::- ::-	10		10	=======================================	10	2,951		· · ·			<u></u>	=		
				Divnl. Total	38,695	1	24	=	25	3	23	ユ	26	4,026						=	=	=
CTHARRY.	A#	D C	OOCH BEHAR																			ı
			Julpigoree ,	Act V (B.O.) of 1876	6,598	=	5			2	8	2	-8	144			٠:-				<u> </u>	
DACC 200		DIV B	Manickgunge	Act ₹ (B.C.) of 1878	11,254		22		22		23		23	<b>#36</b>				,,,,,,				
:reedpore .	]	24	Syedpore	Ditto	6,324	1	61	-	43	1	41	1	41	23								
ekergunge	{	15 16 17	Backergunge Peresepore Bowful	Ditto Ditto Ditto,	5,380 13,591 5,720	 	8 29 5	1 1 1	8 80 5	1 2 1	7 25 4	:::	8 80 6	1,654 1,324 279		::::::	: ::		:::	::		:::
			<b>9</b>	Total Act V (B.C.) of 1876	28,601	1	48	=	43	•	39	<u>:-</u>	43	3,957					-			-
-asensungh .	1	3	Tangail	Divni, Total	17,870 64,139	3	5 110	==	113	3 6	105	 1	112	174 4,29a						<u></u>		
PATH	<i>(</i> 1.5	9 1	Khagoni	Act V (B.C.) of 1876.	5,257		5	_	5			_	5	1,783							•	
,	11,	1	Munair Dinapore Niza- mut Mahomedpore Bykutnere	Disto Disto Disto	5,326 27,914 6,089 6.088		5 22 5 5 5		5 22 5 5		22 5 5		5 5 22 5 5	3,605 1,143 1,026	 						=	=
	il i	۱ ۳	Putwa Mokameh Dinadore Can- tonment Nowadah	Ditto Ditto Ditto	11,295 10,715 14,170 8,896	::	5 5 15 5	=	5 10 5	11	5 6 15 5	::	5 5 5 15 6	1,353 3,943 1,784 2,544					!! !!	=======================================	::	=
	1		Tekari	Total Art V (B.C.) of 1876.	90,750	=	72	Ξ	72	=	78	=	72	3,908					-	=		=
		58 59 60 61 63 64 65 67 68	Dacodnaggur. Jehanahad Nowadah Hismah Bajowiy Sherghotty Puttebpore Aurangabad Obra Nabbinoggur,	Art V (B.C.) of 1876.  Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto Disto	8,174 10,008 21,023 4,704 6,119 5,013 7,633 2,486 8,47,5 843 3,107	11:::1::::	5 5 5 5 5 5 5	7 - 1 1 1 1 1 1 1 1	*****	11::::::	5 5 5 5 5 5 5 5	1111111111	8 6 5 5 5 5 5 5 5 5	2,251 787 450 469 659 850 948 450 1,110					11111111	11111111111	1111111111	111111111
_	1			Total	71,007	==	56		53	=	55	==	85	12,544					=	==	# :	

of Unions in Bengal during the year 1880-81.

	10	11	1:	18		14	)	10000	15	16	17	18	19	20	21	23	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wheal tax or other form of receipts from carrages and other vehicles (excluding tolls).	Tex on azimals.	Tolls and ferrios.	Tax on persons second- ing to their orcum- stanes and property to be protected.	ARCHR ACCHIN	IW DET.	AIL (AB	Total income from taxation.	Rent of houses, gardens, markets, &c.	Pines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Punds.	Total income of year, excluding	Total, including belance.	Incidence of tarntion (column 15) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.
Ra.	B.s.	Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	Ra.	Ra.	Re.	Rs.	Re.	Ru.	Ra.	Ra.	Rs.	Rs. a. p.	Ro. a. P.	
	*****	-			892 1,625 8,161 1,551				322 1,625 3,161 1,551		18 1 6	116			822 1,638 8,298 1,537	523 4,128 7,296 1,625	0 1 10 0 3 7 0 1 1 0 8 9	0 1 10 0 3 7 0 3 2 0 3 9	
					6,679	*****			8,679		20	116			6,815	13,672	988	0 8 8	
					455 1,222 1,170 8,699 2,180 1,387 209 2,509 1,511 14,830 20,909				453 1,222 1,170 3,689 2,180 1,387 299 2,319 1,511 14,230		3 9 26 4d	5 87 53 284 31 18 8 44 20 444 560			458 1,259 1,222 3,953 2,224 1,406 803 2,356 1,540 1,540	561 2,373 1,364 6,638 3,239 1,536 384 8,780 4,276 21,175	0 4 1 0 5 3 0 · 5 1 6 3 6 0 2 7 0 2 6 0 2 6 0 3 4 0 3 2	0 4 1 0 5 4 0 5 4 0 8 9 0 8 8 0 2 7 0 2 7 0 3 6 0 8 8	
					1,051 1,201 1,563 4,814				2,051 1,201 1,562 4,81+			112 112			2,051 1,201 1,674 4,926	8,051 1,201 1,902 8,154	0 8 10 0 5 2 0 4 11	0 3 10 0 5 2 6 5 3 0 4 6	
	••••				2,845 627	::::::			£,843 627			25 		•••••• • •••	2,870 627	3,328 896	0 5 1 0 5 0	0 5 ± 0 5 0	
					8,472				3,472			25			8,497	4,225	0 5 1	0 5 1	
					693 2,017		<b>.</b>		693 2,017	·	:::::				673 2,017	1,815 3,576	0 6 1	0 6 1	
					2.710		-:		2,710		<u></u>				2,710	1,979	0 4 6	1 10 6	
		==		<u></u>	11,801		<u> </u>		11,801	<u>:</u> :-	6	715			1,389	17,048	0 4 10	0 8 1	
<u></u>			_ <del>==</del>		2,813		<u></u>	<u></u>	2,813		- <del></del>			_ <del></del> _	2,813	2,037	069	0 6 9	
					4,159			_==	4,158		<u></u>	- 9			700	5,003 723	0 5 10	0 5 11	
					1,683				1,683		 				1,707	3,361 3,367 1,603	0 2 ln 0 2 3 0 3 8	0 2 10 0 2 4 0 3 8	
	<u> </u>	_::::			1,683 1,933 1,812	::::			1,933 1,312 4,928		45	65 12 191			2,043 1,321 5,074	8,831	0 8 8	0 3 8 0 2 P	
					4,928 3,561				3,361	<u></u>					3,370	3,845	0 8 0	0 5 0	
			 		13,147	•			13,147		64	110			18,311	17,601	0 3 8	0 3 3	
	===				1,885 1,866 7,100 1,707 1,298 8,189				1,885 1,366 7,160 1,707 1,296 5,189	==	41 254 5 5 87	4			1,926 1,366 7,356 1,713 1,506 3,233 3,096	8,711 1,544 10,961 2,845 2,312 4,587 7,061	0 5 8 0 4 1 0 4 5 0 8 4 6 0 4 7	0 5 10 9 4 1 0 4 8 9 4 6 0 3 8 0 4 6	
		80		245	3,189 3,083 4,057				8,062 4,852 1,294		761	240 8	9,316		1+,676 1,297	16,454 3,×41	0 4 10	106	
				218	4,057 1,294 24,958				1,294 24,253		1,137	257	9,815		35,963	53,326	0 4 8	0 6 4	
					2,986 2,118 1,492 910 687 580 1,402 614 878 842 610				2,386 2,118 1,492 910 687 559 1,402 414 878 542 610			1,026 38 41 41 30 4 43 11 11			3,412 2,156 1,533 951 717 554 1,445 425 542 613	7,820 4,407 8,329 1,401 1,206 1,013 2,296 1,373 1,731 1,732	0 10 3		
		9			11,989				11,989	*****		1,948		·	13,837	25,781	0 8 8	0 3 11	1

FORM No. I .- Statement showing the Income of Unions

1	3	8	4	8				6		•	-		7	****				107-T-QC			
,				#		Nv		ONN			4 01	,		1:	RECORD I	ORING !	PRE TE	R PRO	M Oos	BOI.	
	Municipality.			lcipe]	•	ò	•	đ		5		À	į	6	ò	•	d	•	1	,	A
NAME OF DISTRICT.	Serial number of Munic	Name of Municipality.	Act under which constituted.	Population within municipal	Bx-officie.	Nominated.	Blected.	Total.	Officials.	Non-officials.	Raropeans.	Natives.	Balance from previous year.	Class L. (Articles of food or drink for men or suimals.)	Class II. (Animals for elaughter.)	Class III. (Fuel, hghing, and washing.)	Class IV. (Building materials.)	Chast V. (Drugs, same, and spices.)	Class VI. (Tobsoro.)	Cless VII. (Cloth.)	Chan-VIII. (Metalt.)
PATRA DIVI	HON-	-concluded.			1							[	Ra.	Re.	Re.	Ba.	Re.	Re.	Rs.	Re.	Re.
· Shahahad ····{	50 51 59 58 58 54	Chowse Chenares Rasirigange Jehanabad Chand Chynpore	Act V (B.C.) of 1876 Ditto Ditto Ditto Ditto Ditto Ditto	8,497 2,879 5,732 3,460 863 4,551	1 1 1 1 1 1	8 5 5 4 4		6 9 6 5	1 2 1 1 1	3 5 7 5 4	1 1 1 1 1	8 9 6 5 5	261 226 16 591 128 145						;;	:::	11111
1.			Total	19,681	6	29		35	7	28	ī	86	940 241		.,						
-Losufferpore {	55 56	Mohnar Seetamurhee	Act V (B.C.) of 1876 Disto	7,538 6,110	1	5	:::	8	1	5	1	10	756 643			*****	:::::	:::	:::	*::	:::
			Total	13,648	2	9		11	2	V	2	9	1,398								
1.			Dival. Total	195,086	8	168		173	9	164	8	170	32,214 241	•••••						•••	
BRAGULP	ors	Division.	l			_	_	_				_									
	67 58	Kishengungs Renigungs	Act V (B.C.) of 1878 Ditto	9,010 6,144	1	11 3		2	1	11 3		12	807 95u					:::	:::	:::	=
-, 2 -,			Divnl. Total	15,154	1	14	Ξ.	16	1	14	=	15	1,557					-:-	=		-
ORIGEA	Dr	uton.																			
roores	89	Pooree	Act ▼ (B.C.) of 1876	22,695	<u></u>		<u></u>		<u>:</u>	=			5,283							<u></u>	
CECTA NAG	POR	DIVISION.							ĺ.												ĺ
inhardugga{	60 61 62 63	Loharduga Palkote Garwah Daltungunge	Act V (B,C.) of 1876 Ditto Ditto Ditto	5,146 8,107 6,048 7,567	5 "! 1	.: 6 8	::	5  7	1  2 2	4  5	•  1	8 .:: 6 5	267 340 1,967 76	******				:::		=	=======================================
	ļ	Ì	Total	21,885	7	11		18	6	18	2	16	2,650								
Manbhoom {	64 65 66	Raghoonath- pore Manbasar Jhaida	Act V (B.C.) of 1676 Disto Disto	5,721 2,669 4,127	::	8 8	1111	4 3 9	1 1	8 2 8	:::	4 3 9	227 27 83					:::	1::	:::	===
		Ì	Total	18,507	1	1.5	<u>-</u>	16	3	13	:	16	307						=		<u></u>
			Divnl. Total	34,895	8	20	=	34	8	26	- 8	33	8,867					<u> </u>		<u> </u>	<del>  ::-</del>
			GRAND TOTAL	480,773	21	429		450	33	118	9	441	67,233 -241			*****		-		•••	"

#### FORM No. I .- Statement showing the Income of

1	3	8	•	5					8				7		************		8				
				limits.		Nu	MBI	E OI	MITTS	ence BM.	RS			Is	COME 1	URING 1	THE YES	R FRO	u Oct	nor.	
	pelity			municipel 1	a	b	c	ď		1	g	٨	year.	6	b	0	d	•	1		٨
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within mun	Er-officie.	Nominated.	Elected.	Total	Officials.	Non-officials.	Ruropeane.	Natives.	Balanes from previous	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for siaughter.)	Class III. (Feel, lighting, and washing.)	Cless IV. (Building meterials.)	Class V. (Drugth, gums, and spices.)	Chass VI. (Tobacco.)	Chara VIII. (Cloth.)	Class VIII. (Metals.)
		Division.			2								Re.	Re.	Re.	Re.	Ba.	Rs.	Re.	Ra.	Re.
Monghy:	١,	Jamalpore	Act ▼ (B.C.) of 1676	10,453	-	17		19	-	17	10	•	491								<u> </u>
Sonthal Per- gunnaha		Sahibgunge	Ditto	7,016	1	6		7	1	6	٠	8	3,290							<u></u>	
			Total	17,409	3	23	•••	26	3	28	14	18	2,721							:	-:-

#### 3 Bangal during the year 1880-81-concluded.

•	10	11	19	18		14	, ,		15	16	17	18	19	20	31	22	23	24	
	on trades.	form of receipts other vehicles,			MAN	MUJOD	IN DET WS AS MA	AIL (AR MA YA	ou.	. markets,			l services	Provinces or	excluding		olumn 15)	shown in population.	
ARK OR HOUSEN ROR JAME.	Receipts from licenses o	Wheel-tax or other form from cerrames and other excluding tolis.	Tax on animals.	Tolls and farrise.	Tax on persons accord- ing to their circum- stances and property to be protected				Total income from taration.	Rent of houses, gardens, &c.	Fines.	Miscellancous.	Farments for municipal rendered to individuous.	Grantain aid from Pro-	Tetal free of year, balance.	Total, including balance.	Incidence of taxation (column per head of population.	Incidence of income al column 21 per head of p	REPLANTE
ia.	Ra.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs	Rø.	Rs.	Ra.	Rs.	Re.	Rs. 4. P.	Rs. A. P.	
-					857	*****			557 918			<sub>48</sub>			557	838	0 3 6	0 8 6	
:: 1					1,159				1,159			100	******		9,46	1,343	0 5 3 5 6 2 9	0 5 6 0 5 9	
٠ ا					597 155				897 155						897 156	988 279	0 2 0	0 5 9	
:	*****				488				486			è	*****		488	681	0 4 5	0 4 5	
-					8,903				8,902			151			4,053	4,762	0 3 2	0 8 3	
-					J.241				1,241			1			1,243	1,998		0 3 7	
:					1,218				1,218	26	3				1,947	1,489	0 3 7	0 8 7	
		*** **			2,450				2,459	£G	- 8	1			2,480	3,857	0 2 10	0 2 11	
-															l		ļ	·	
		80		243	43,308				43,603	20	1,140	1,657	9,315		65,741	87,746	0 3 6	0 7 0	
					3,001	*****			8,001		12	195			3,208	3,816	0 5 3	0 5 8	
				•••••	1,119	*****			1,119			63			1,172	2,132	0 2 10	0 3 0	
_					4,120				4,120		12	248			4,380	5,937	0 4 4	0 4 7	
												1					ł		
					10,840				10,840	2,473	152	346			13,810	19,053	0 7 10	0 0 8	
			i											1	1		1		
					1,150	******	<i></i>		1,150						1,150	1,417	0 3 6	0 8 6	1
	*****		158			*****						50			2.071	4.034			İ
			198		1,863				2,021 1,135	1,318		9	*****		2,405	2,541	0 5 4	0 5 5	
			158		4,156				4,314	1.318		59			6,491	8,341	0 3 1	0 4 2	ł
_		- ====			-,100														
				,,,,,,,	1,474	*****			1,474 781		23				1,497	1,724	0 4 1	0 4 2	
			619	*****	781		*****		1.887		"ii	4			1,102	1,45)	0 4 8	0 6 8	
-								_==											
			519		3,193				3,642		31	•			3,690	3,947	0 4 7	0 4 8	
			677		7,279	*****			7,950	1,318	34	63	****		9,371	12,328	0 3 8	0 6 6	
	******	******	***		,,,,,,	******											man to the same		

#### tations in Bengal during the year 1880-81.

•	10	11	19	13		1	16		15	16	17	18	19	20	21	22	23	24	#
Tax on bouses and lands.	Receipts from livenses on trades.	Wheel tax or other form of receipt from carriages and other vehicles (excluding toils).	Tex on animals.	į	MAI	BE REC	Brick Kiln.	MAY	Total income from taxation.	Rent of houses, gardens, markets,	Fines.	Miscellanecus.	Farments for municipal services rendered to individuals.	G-antson-ad from Provincial or Local Punds.	Trial income of year, excluding	Total, including balance.	Incidence of taxation (column 15)   er head of population.	Incidence of income shown in column it per head of population,	Вахілев
Bs.	Rs.	Rs. 280	Rs. 80	Ba.	Rs.	Re.	Ra.	Ra.	£s. 15,357	Rs.	Rs. 179	Ra. 776	Rs.	Rs.	Rs. 15,352	Rs. 15,783	Rs. A. P. 1 5 11 0 8 5	Rs. A. P. 1 7 6 0 13 0	
2,497 10,494		870 850	80			429 429	72	128	3,096	700	76 254	1,641			20,649	7,588	100	1 2 10	

# FORM No I -Abstract statement showing the Income of all

3 3 8		.				•	,	-		1	7			******			,		_
		4		N	M S B	n ov l	M sus	TRE O	•	Ì		În	COMB	DVRING	AHS	¥242 Y	2011 0	CTROL.	
Ď.		pal limita		0		d		5		A	year.		6		d	•	1	•	A
MANY OF DESPECT.	Act under which constituted.	Population within municipal	Ex-officio.	Nominated.	Elecred.	Total.	Officials,	Non-Officials.	Enropeans.	Natives.	Balance from previous	Chas I. (Articles of food or drink for men or animals	1	(Fuel, nighting, and		(Druge, gume, and		Class VII.	Class VIII.
BURDWAY DIVISION.										60	Rs. 9,547	Rs.	Ra.	Rs.	Ks.	Hs.	Ba.	Rs.	
Burdwan Jiankoors Recristoon Midnapore Zi ogilly Howrah	Act V (H.C.) of 1878 Dutto Dutto Dutto Ditto Ditto Uivul. Total	67,911 68,181 7,631 81,441 170,25 17,78	7 7 1 3 9 71 4 53	80 41 10 53 12,0 22 22 304	12 :: 15 :: 27	82 51 13 77 173 26 422	21 10 10 10 36 5	88 41 8 45 1-7 21 305	6 22 21 11 99	47 7 83 142 13	8,139 511 7,005 21,044 4,140 50,862		-		=======================================	111111		=======================================	-
PRESIDENCY DIVISION.  St. Pergunnahs Nudden	Act V (R.C.) of 1876 Litto Into Ditto Ditto Divnl. Total .	553.2"5 111.3.3 18.231 81,867 764,527	7	269 73 14 61	14 ''' 14	380 130 26 71 G13	70 47 21	316 83 19 47	93 59 7 14 153	291 91 19 57 460	51,343 10,585 6, 20 15,078 83,326		-: -: -:	===	===			<u>:</u>	: : : : : : : : : : : : : : : : : : : :
BASHANTE AND COOCE BEHAR DIVISION.									.,		4.602								
Rajbahye Darjelan Dinakepore Soora Rangpore Julyan Soora Sulpigore	Act V (B.C.) of 1878 Ditto Ditto Intto Outs Ditto Outs Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Dival. Total	\$1,08; 11,75; 13,640 37,23; 10,114; 15,03; 6,5%		19 18 11 26 38 16 5	1:1:1:1:	25 21 17 32 21 21 5	10 6 2 1 45	18 17 10 28 13 3 103	10 18 4 × 6 4 9   3	15 6 12 24 15 17 3	18,753 8,471 2,621 2,844 9:7 141						1   1   1		1 1 1 1 1
DAGGA DIVISION.	T CD CD CD at 1970	109,37	3	44		47	111	36	8	39	27 999		١						
Bone Furned	Act V (B.C.) of 1876 Ditto Ditto Ditto Divnl, Total	2061 47,61: 71,27: 253, ter	6 18	67 72 67 210	:-	72 78 78 78 270	13 26 63	65 4; 207	13	71 60 239	1, 1/3 6, 763 9, 876 39, 476		::					-::	-
CHITTAGORE DIVISION.	Act V (B.C.) of 1876	25,786		27 21		33	8 7	25	n	22	3,186								
Chitagong	Ditto Divnl. Total	5,16 5,16 51,186		- 61	: : : : : : : : : : : : : : : : : : : :	75	7 5 20	81 9 65	12	10 5	11,768		<u>:</u>		=	:- ::-	<u></u>	=======================================	=
PATHA DIVISION.	Act V (B.C.) of 1876	801,530	7	118		125	14	111	8	117	26,440 53,951		:::	·	<u>:</u>				
Open self-self-self-self-self-self-self-self-	Ditto Ditto Ditto Inito Ditto Ditto Ditto Ditto	137,85 132,6 93,386 87,656 77,671 28,590 859,200	12 R 12 8	76 60 41 93 38 17 368	1   1   1	79 49 35 41 20 427	13 13 11 80	56 27 20 20 12 341	12 11 10 10 6.	77 67 88 93 31 12 362	7,190 -3,464 16,630 13,450 10,47 2,997 1,28,239 -8,454							1   1111   1	
BHAGULPORE DIVISION.	Act V (B.C.) of 1876	66, 18i	R 5	34		39		30	20	10	17,911								
Monthyr	Ditto Ditto Ditto Ditto Divil, Total	75,01; 31,21 18,12 12,800 313,060	4 4	27 24 23 23 133	111111	28 29 26 158	13 6 10 5	23 19 21 116	12 6 5	24 21 23 21 109	36,113					-	1 1 1	11   111	1 : 1 :
ORISSA DIVISION.				•															
Balasore	Ditto Divnl. Total	71,591 20,267 22,692 111,552	3	38 12  50	:: :::	15 10	20 6  25	34 10 	3  17	40 12  62	5,114 81 1,075 5,283 81	*****	::	:::	=======================================	11.1	::	1   11	
Cuota Nagpore Division.																			_
Haeartosch Leburdusga Singbhoom Haebhoom	Act V (B C.) of 187d Ditto Ditto Ditto Divnj. Total GRAED TOTAL	31,075 37,151 4,453 18,203 91,586	26	83 19 6 20 80	41	42 20 10 31 112 2,194	16 10 2 11 37 583	28 10 8 20 75	9 6 2 5 22 810	98 21 8 20 90	2,285 4,488 1,220 1,018 0,971 4,05,490 3,346			=======================================	=======================================	1111	:   :	11111	1 1 1

Tix

\*\*Insecs of Municipalities, Unions, and Stations during the year 1880-81

,	10	11	12	18	· (************************************		14			*****	T	16	18	17	18	19	20	21	29,	23	26	
		shicles	-	-	Oz	nne 7	Pares II	N DE	TAIL			tion.	us, markets,			pal services	Provincial or	r, exoluding		(column 13) n.	incesse (shown in r head of population.	
Tax on house and lands.	Receipts from licenses on trades.	Wheel tar or other form of from carriage and other v (excluding tolls).	Tax on animala.	Tolls and ferries.	fax on persons according to heir carcumstrange and property to be protocted.	Lichting fox.	H .use scavenging tax.	Cont but.	3 min 4	Fees on musical pro-		Total income from toxation	Rent of hunses, gardeus,	Fines.	Mis-ellaneous.	laymen's for Municipal	Grants-med from P Local Funds.	found income of year, balance.	fotal including balance	Incidence of faration (	Incidence of income culturan 21) per head o	Contable
Ra.	Rs.	Ra.	Ru.	Rø.	Rs.	Ra.	Hs.	Re.	R.	Rs.	Re	Rs.	Rs.	Rs. 879	Rs.	Rs. 9,419	Rs.	Re. 80,408	Rs. 00,015	0 15 2 0 8 10	1	
35,453 13,347 46,613 1,20,728 2,16,141	4,600 4,081	3,701 77 366 1,106 10,189 9,283	1,808 81 171 369 887 	2,007 1 · 1 15,786 150 16,114		19,67. 19,67.	5,374 47,152 62,485	:::::::::::::::::::::::::::::::::::::::				61,557 16,160 5,597 24,558 ,07,585 ,11,448 ,32,998		879 212 164 973 2,480 0 10 20 10,557	7,117 9,617 7,116 8,617 8,747	1,240		17,931 4,359 32,633 1,99,938 1,29,.01	26,470 4,891 89,689 1,41,443 2,33,387 5,35,913	0 5 5 0 10 1 2 2 8		0 4 4 5 5 6 6
2,29,810 31,267 7,384 2,68,490	82  82	60,512 4,036 124	1,923	120 3,242 1,160 8,440	1,60,807 18,370 2,110 45,301 1,73,188	:: ::: :::	1,25,826 1,727  1,27,578	-	1 :::	:: :: ::		5,24,116 57,652 13,6.1 65,965 6,18,444	8,440 1,833 115 5, 64	11,769 257 1, ad 1, ad	57,40° 4,1 '7 1,214 4,90° 67,430	9,475		6,65,96 63,135 14,145 60,6 7,14,13	6,57.147 74, 2 20,80 15,60 8,-1,76			11 * 10 6
11,061		1,586 2,170 1,604 2,201	639 22; 1.0 64. 620	2,419 1,611 1,615 625	6,142 3,549 10,0.5 34,179 6,707 7,019 2,413	::::::				11		21,041 16,5-5 4,0 ft 16,081 1,290 9,840 2,11 81,8-7	27,464  43	571 839 98 148 239 56	1,17? 7, 55 1, 009 -66, 17 10,7-0	61 41  8 	11,300	22,79 5 11, 16,95 16,50 7,76 20,00 7,81	2,00		0 11 2 8 0 6	8 8 7 9 10
23,98 i 50,056 50,656		5,763 216 6 5,945	88	15,491 4 1,195	14 510 5,18° 16,912 2° 811 61 817		20,043  20,04.3		_			1,04,515 8,007 17 911 22,519 1,54 050	2,003 1,7 20 3,003	65% 61 100 76	17 (8 ) 2,2,6 48 ) 60 20,1 %	1. 0 1. 0 1. 0		1,20 0 - 1 - 34 0 00 24 - 6 1,81,99	20,00	0 0 5 1	0 6 0 6 0 6 0 6 0 6 0 6 0 6 0 6 0 6 0 6	
12.690 8,223  20,913		401,1 146	 	4,376 000 4,876	9.4 0 2.002 0.4.4	:::				- :- - :- - :-	- - -	90,919 13.5-2 	1,112	319	1,101			#324 #647 1154	7,2/	0 7 1	1	
56 (R) 26, 157 15,000 13,570 10,448		6,478 2,067 2:0 30 151 8,596	4,708	19,401 	10,573 11,050 22,070 10,076 7,064 5,50 1 10,407					1,219		1,25,4 % 10,873 67,456 85,796 10,515 52,87 9.5,8 5,11,9 9	1,517 2,504 3,118 1,018 1,741 109 10,2.7	5,150 1 477 2 1 481 144 144 144 141	1 587 9,77 4,777 2,771 0, 17 19,15	9,315	2.194	40 m. 40 m. 40 m. 40 m. 10 m.	1.60.76 1.00.7	62 0 6 11 0 4 1 73 0 6	8 0 8 0 6 0 5 0 7 0 5 0 5 0 5 0 5 0 5 0 5 0 5 0 5	7 6
29,659 20,748 9,812 300 3,591 62,198	271 82	770	675 419 078  147 2,161	11,913 12,059 1,540	1,973 4,120 6,210 8,290	=		126	100	!		43,229 20,703 18,191 6,976 6,415 1,12,516	417 600 1,007 752 8,03	30	200	١		10.1	10,7	0 0 8	4 0 11 9 0 8 9 0 10 1 0 8 0 13	3 0
		2,513	1,509	9,415  U,613	7.6:3 10,840					. <u> </u> -	-	35,658 7,558 10,810 61,051	90s 2,47: 3,780	15	3 3	: :		17.	19.1	71 0 5	F 10 10	8 2
7,88,08	B,110	91 91 1,22,780	1,640	1,32,30	17,504 10,180 2,057 7,684 32,465 7,79,085	20,87	3 2,01,00	4 65	-			13,3*6 10,25* 2,087 6,478 31,18:	8,01	3.3 (i l.1	7 2,5	7		41,8	84 61	504 0	5 11 "	

Number Ditto	of Municipalities of ditto of	the first cla the second o			of 1876		9
	of Unions under Ch						6
	of stations under Ch				•••		
				Total	•••	1	9
Populati	on within municipal	limits	•••	•••		2,966,0	10
Number	of Towns of which	the Municir	al Commit	tees are—			
(a)	Appointed by elect	-	444			No	ne
(b)	Ditto partly l	y election	and partly	by nomination	on		
(0)		ination only			• • • • • • • • • • • • • • • • • • • •	1	8
				Total	•••	1	19
Арртара	te number of Memb	ers of Muni	icipal Comp	ittees-			
(a)	Ex-officio Members		,			4	18
. (b)	Elected Members		•••	••			4
(c)	Nominated Membe	rs	•••	•	•••	1,7	6
				Total		2,2	9
Of the a	howa					-	
							58
(d) (r)	Officials Non-officials	•••	•••			1,7	
( <i>f</i> )	Europeans	•••				5	51
(g)	Natives	•••	***	•••	•••	1,7	8
			•				-
System o	of municipal taxation	in force—					
(a)	Octroi	•••		•••	In force	in no T	<b>'</b> o
(b)	Tax on houses and	lands			**	27	
(c)	Licenses on trades		•••	•••	,,	5	
(d)	Tax on vehicles	•••	•••		,,	67	
(0)	Tax on animals	•••	•••	•••	**	88	
(J)	Tolls		• • •	•••	**	37	
(9)	Fees on public proc			::	"	1	
(h)	Tax on persons occ their circumstance	upying noic	-	_		165	
			•••	•••	11		
					Rs.	A.	P
Amount	of income under cac						
	province, of column	ıs 7 to 20 of	Statement	Ĭ	26,09,	906 0	
	incidence of taxat						

#### FORM No. II.

# STATEMENTS, OF EXPENDITURE

02

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM No. II .- Statement showing the Expenditure of

1			1	8		•	8	6	7	8	P	10	11	19	13
			cipality.			Ė									
Disgr	riot.		Serial number of Municipality	Name of Musicipali	Į¥.	Balance from previous	Income during year.	Interest on debt.	Head office establishment.	Collection of actroi.	Collection of other taxes and sources of taxes of special establishment special establishment in the head office is maintained).	Centerrancy and cleansing.	Pelice.	Registration of births and deaths.	Lighting.
		Bu	EDWAR	Division.		Rs.	Ra.	Re.	Ru.		Re.	Re.	Rs.	Re.	Rs.
urdwae		•••	1	Burdwan	•••	8,000	55,503	1,314	8,106		1,078	15,044	9,819		1,67
Lidusporo		•••	3	Midnapore	•••	235	17,217		1,279		06	8,422	7,276	70	
looghly		{	8 4 5	Houghly and Chinsurah Serampore Utterpara		6,912 1,362 108	40,905 84,510 6,210		4.191 2,792 628		1,732 144	10,902 6,401 1,167	11,817 8,621 1,197	*****	1,34 99 88
				Total		8,383	81,721		7,811		1,876	18,470	21,635		2,72
lowrah			8	Rowrah		4,146	2,20,301		16,087		8,503	68,901	84,794		80,68
		-	.,	Divisional Total		15,700	3,83,832	1,314	30,283		8,523	1,05,987	78,534	70	85,08
-Percunnal	ha	Par	, Heidric I 7	z Division.		27,417	4,73,182	******	B1,266	******		1,40,597	73,573	1,402	89,7
		~		Krishnaghur		6.265	81 003		1,081		1,095	2,623	5,708	306	
uddes	•••	}	10	Banghat	•••	089 143	14,891 7,491		8,332 1,290			493 381	6,662 1,603	128	
				Total		7,298	43,085		5,703	****	1,095	8,500	13,973	531	
editore	***		11	Jessors		3,339	11,772		1,306	******		835	2,402		45
	-			Divisional Total	•••	38,034	5,28,030		58,275		1,095	1,44,932	91,948	1,938	33,14
Ba	JEHA	HYB .	AND CO	OCH BEHAR DIVISION.				5							
ajshahye	***		12	Rampore Beauleah		2,718	16,806		1,963		1,183	516	5,506		2,2
grissing	•••		18	Darjeeling	•••	12,610	44,703	4,054	1,699		541	R,490	3,514		
				Divisional Total	***	15,358	65,598	4,054	3,053		1,721	9,411	7,020		2,2
		-		DIVISION.		22.614	1,11,476	639			4,205	50,284	17.046	1	1,0
ecca .		•••	14	Danca		22,035	1,11,476		2,545		9,2115	31,284	17,046		1,0
		CEI		G DIVISION.									1		
Buogastica	•••	•	15	Chittagong	•••	5,100	20,016		1.921			3,290	4,612		
ipperah	•••	•••	16	Commillah Divisional Total	•••	4,099 9.808	10,987		3,220			5,031	2,034		
		10	ATHA I	) Dialeton's Local	•••	2,008			0,821		1961	0,021	0,094		*****
ains	<u>;</u>		17	Patna		6,941	87,124		7,700			15,812	20,892		5,3
74			18	Gya		39,487	30,305		2,375		<i></i>	X,290	14,177	64	1,57
hahabad			19	Arrah		2,300	14,662	165	1,230			3,184	5,615	98	
losu <b>tierp</b> ore			<b>5</b> 0	Mozusterpore	•••	11,005	32,755		4,750		816	6,390	6,943		1,06
arbhanga			21	Lurbhunga	•••	10,967	20,067		1,608		763	2,737	7,046		94
wu.		•••	22	Chupra	•	5,340	23,687		536		705	4,947	8,140	80	
		P		Divisional Total	•••	74,010	2,22,043	163	18,875		1,980	40,409	69,772	231	8,6
onghyr			GULPOR 23	n Division.		17,850	32,484		2,373			7,604	7,500		41
bagulpore	***		24	Bhagulpore		2,430	58,253	-:	1,475		1,067	6,960	8,845		
urnesh			25	Purnoali		7,917	16,994		818		694	2,108	5,796		
				Divisional Total		27,727.	85,111		4,866		1,741	18,672	22,161		47
		- 1		GRAND TOTAL		2,03,100	14,31,922	6,171	1,21,043		19,888	3,55,669	2,88,117		80,94

# irst Class Municipalities in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	28	25	24	25	26
		Expu	editurs.									
Construction and main- tenance of roads.	Wetering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including guidens and sunlar improve- ments.	Saritary and chari- table establishments (hospitals, alm- houses, vaccination, &c.,	Education, Science and Art.	Wiscellaneous.	Contributions to Local or Provincial Funds.	Reportment of debt.	Total.	Balance at the close
Rs.	Be.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.
12,071	1,677	836		1,248		485		4,847		2,000	56,650	1,859
2,291	6	693		81	<u> </u>	756	200	561			16,636	816
6,163 5,596 1,579	432 821 43	428 	16		132 545	240 1,576 161	50 890 96	2,953 8,504 879			36,553 32,575 6,330	11,352 3,303 
11,858	1,596	428	16		497	1,990	536	6,436			75,460	14,655 12
42,843	7,8/2			310	633	8,103	7,509	11,507			2,23,548	10,029
68,608	10,801	1,857	16	1,698	1,170	6,308	2,245	24,054		2,000	3,72,254	27,359 —12
91,402	18,650	903	1,253			8,636	3,000	36,914			451,422	46,177
8,118 1,372 1,003	.,	415 		233 158	1,111	650 364 520	852 026	841 1,102 1,417	::::::		21,356 14,479 6,890	5,512 1,301 754
10.493	85	762		301	1,111	1,534	1,178	3,360		\	48,716	7,567
3,417	A9	Sus	111			3,221	57d	989		<u></u>	13,494	1,617
1,05,402	13,921	2.025	1,386	391	1,111	10,411	4.554	41,193		- <u></u> -	511,633	55,361
							,					
8,867	401	325			205	95	165	875			14,452	4,701
14,897		1,611	6,971	5,440	1,424	1,008	600	4,581		2,969	58,721	2,682
18,744	401	1,966	6,571	5,410	1,629	1,798	705	4,900		2,869	73,573	7.353
<b>32,</b> 571	65	1,016	0,707		427	4,070		4,418		1,362	<b>89,510</b>	44,610
7,203	140	65		30		537	213	1,35;			19,626	6,799
4,404	140		120			267	30	773			14,664	1,022
11,607	140	63	120	30		ROI	243	2,197			33,8(0)	7,831
20,972	4,044			212		2,300	1,240	3,225			84,725	3,339
4,031	73	6,493		1,413		639	460	1,775			41,315	87,507
2,950	204			1,079		1,898		812		610	17.212	3,750
11,820	2,740	980		10	110	3,141	800	683	-: .:-		37,964	6.197
4,293	1,165	945	5,973	87	1,281	194	300	126			27,048	3,036
6,079	1,085			642	65	3,670	205	761			27,811	55,074
49,841	10,169	7,914	6,973	3,643	1,456	11,831	2,593	7,414		610	2,11,649	83,01
8,051		342	.,	603	881	3,309	559	2,006			53 663	16,691
16,197		180		84		1,939	tel	1,161	515		89,009	1,65 \$
8,202		1,990		67		234		1,133			21,032	3,479
32,450		2,518		613	881	5,482	1,140	4,860	* 515		93,701	22,134
2,98,881	34,000	18,664	21,163	11,845	6,634	40,099	11,548	88,615	515	6,840	14,15,615	2,10,723
		<u></u>								<u> </u>		<del>-</del>

Renaus.

#### FORM No. II .- Statement showing the Benenditure of Second Class

1	2	8 .	4	5	6	7	8		10	11	19	18
	<u> </u>		اندا	ĺ				\	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>
DISTRICT.	Serial number of Municipality	NAMES OF MUSICIPALITY.	Balance from provious year.	Income daring year.	Interest on debt.	Head office establishment.	Collection of ortroi.	Collection of other taxes and neures of income (if any special establishment apart from that of the h-ad office is maintained).	Conserrancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
,B		Division.	Rs.	Ru.	Rs.	Re.	Rs.	Ra.	Rs.	Rs.	Re.	Ra.
ırdwan{	1 2 3 4	Culvah	307	9,310 6,256 3,873 8,528		613 563 827 872			1,175 793 467 1,170	2,248 1,866 1,294 1,366	 	 
		Total	6,541	24,965		2,331			3,605	6,752		
ankoora {	å	Bankoora Bishenpore	. 1,169	6,797 4,319	::::::	598 489			096	8,034 1,581		
		Total	1,782	11,116		1,037			1,662	4,215		
epoddus	1	Scoree		4,350 3,960		86		258	120	1,418		2
lidn <del>apore</del>	8 9 10 11 12	Tumlook Ghattal Chunderkona Ramjeebunpore	2,544 1,422 1,051	4,355 8,181 2,867 1,575		420 288 192 84			279	1,841 1,867 1,801 1,180 022	60 15 15 15 15	
		Total	6,770	15,438		1,020		KEN	390	6,801	120	
looghly	18 14 15 16	Bansberia Baidysbati Bhuddessur Kotrung	. 2,896 . (k)	2,758 12,495 5,423 2,966		300 843 625 307	*** ··	347 240 236	199 2,534 1,011 627	1,602 3,971 2,628 1,277	53 80 34	1,00
		Total	-	23,837		2,174		802	4,401	P,17X	117	1,04
	RESTORY	Divisional Total	18,968	79,706	<del></del>	7.227		1,000	30,992	98,711	237	1,00
«	17 18 19 20 20 22 25 24 26 26 27 28 30 31 31 82 83 84 82 83 84 85 86 86 87 88 88 88 88 88 88 88 88 88 88 88 88	North Suburban beath Haburban beath Haburban lawringer Suranger Bouth Dum-Dum Bouth Dum-Dum Bouth Dum-Dum Bouth Dum-Dum Bouth Burnackpro North Barrackpro North Barrackpro Takeo Barnace Bathoria	547 5,907 1,108 2,347 454 482 1,153 4,170 2,041 422 256 448 672 256 76 57 218 678 672 235	18,274 25,240 5,772 3,693 8,785 6,003 7,295 12,447 7,502 8,502 8,501 5,106 5,312 1,541 1,543 1,718 1,800 1,27,684		2.151 1,736 121 458 121 1234 142 163 165 165 165 165 165 165 212 244 245 246 25 20 20 20 20 20 20 20 20 20 20 20 20 20		720 8741 1840 253 553 553 1,250 7,250 274 274 274 274 330 282 282 512 204	2,030 989 821 278 271 271 843 300 613 106 413 61 94 285 7,983	77.56 10,045 2,079 1,049 2,044 2,244 4,94 2,244 4,940 2,139 4,690 2,290 1,729 1,631 1,635 743 663 967 55.040	72 72 72	
Tuddes	37 58 39 40 41 63	Mohearpore	6613 492 98 373 459 474			584 43 876 557 240 42 1,847		557 	837 64 93 101 	1,634 1,862 853 1,094 620 1,281 6,844		
Moorshedabad	1 44	Kandi Jungipore	0,000 5,013 156 319	16,786 28,020 6,241 8,168	•	215 480 24 56		1,784 2,954 1,083 713 0,534	5,423 6,574 581 354 11,931	4,017 10,388 2,575 2,017		
		Divisional Total	40,740			8,881		17,603	21,506	80,881	204	1,0
Rajehahyn Dinagopore	AND CO	Dinagepore	8,871	15,958	396	884			4,388	2.344		
	46	1	1,854			1,199			840	1,887		
Pubna	{ #9 80		1,241			776 1,029		)***** ******	394 540	2,668 2,813		
Boges	. { 51 62	1_	2,531			1,803 696 284			948 519 185	1,670 1,135		
		1 '	2,840	-		983			704	2,805		
	53	1	867			9,183		416	8,086 1,194	8,381		
1294		1	1,145		818	7,058		616	10,684	18,106	*****	

14	15	16	17	18	10	20	21	22	23	24	25	28	97
		Referen	TURS.									<u>'</u>	
Construction and mann.	Watering roads.	Drainage works.	Water-tupply.	Bulldings.	Other public works, including gardens and sunlar improve-ments.	Sautary and charitable establishments (bestitals, almshouses, vaccination, d.).	Education, Science and Art.	Miscellaneous.	Contribution to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remar
Ra.	Re.	Rs.	Re.	Ra.	Rs.	Ra.	Re.	Ra.	Ra.	Rs.	Rs.	Ra.	
9,017 1,119 969 1,679	 6e	400		216 		89 987 80 180	196 182 81	78- 171 11:			7,489 5,897 3,292 6,096	5,24 1,05 95 1,50	
8,804	60	408	-	786	49	1,230	606	1,115			22,754		
1,106 480		245 90	::::::	405		672 670	<b></b>	92 ( 86 )	::::	:::::	6,847 4,2%	563 1,500	
1,565		843		405	-	1,242		604			11,127	1,77	
463		61			<u> </u>			59	800		3,491	1,010	
730 1,566 800 500	1		17		120 	190 1,003 450 	84 178 360	783 65 67 44			8,754 5,0% 8,441 2,201 1,741	745 1,831 1,105 1,121 1,026	
3,796	1		17		120	2,155	622	948		\ <u></u>	16,312		
556 1,300 408	850					402 83 8	30 300 170	310 802 424 218			3,103 12,057 5,419 2,876	396 3,034 151	
2,363	860					443	500	1,768			23,187	3,379	_1
3,001	411	812	17	1,191	177	5,076	1,821	4,503	300		77,561	21,000	-
4.360 5,722 513 1,327 4,175 968 8140 2,013 820 190 490 490 480 190 190	40	163 101 85 100 100 100 100 100 100 100 100 100 10	1,000 43	83 77 350 40 530 100 164 29 20 12)		1,622 290 387 13 675 459 459 596 220 306 385 129 60 60	1,496 026 200 72 50 600 90 85 187 30	1,947 334 127 228 473 402 175 747 601 175 500 185 185 185 148 80			20,166 21,450 4,514 4,222 6,444 2,533 8,645 8,607 8,407 6,101 3,045 5,147 2,045 2,444 1,048 1,408 1,408 1,408	2,34e 606 1,109 2,24 + 609 1,906 1,906 2,273 362 4,507 2,617 142 158 42 70 817 707 707 873	
,132							Snp		****		3 187	512 836	
208 ,116 405 274 100 303 ,406		14	**************************************	61	1	150 446 564 20 	80 111 75 60 86	134 824 61 141 34 133			3,595 2,401 2,604 1,070 2,264	836 52 843 565 879	
,614 ,185 ,867 ,927	96	713 593 			308  115 423	368 3,505 390 960 8,223	180 582  9(5	123 257 10 390 780			14,790 30,475 6,020 7,437	8,996 2,967 374 1,029	
,871	186	1,864	2,000	1,487	424	9,892	5,505	9,532			2,05,496	39,227	
\$1,8 428	161	589				53 90		251 101		960	12,103 5,040	12,727	
619 685	88	111	282			710 800	170	\$56 \$16		1,550	8,183 7,316	1,132 2, 544 3,629	
808	39 186	78	252		90	1,510	170	871 87 27		1,550	4,566 2,319	2,255 1,273	
360 366	186	78				287	55 55	84			2,319 6,905	3,527	
728		8,974	69	168	783	96		3,795			21,040	14,884	
.			*****					160		*****	2,000	39,614	

## FORM No. II .- Statement showing the Expenditure of Second Class

,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					-			:				
1	2	8		6 5	6	7		D	10	11	12	18
	funicipality.			previous year.		4	ģ.	the the the the the the the the the the	arnd brand		Virthe	
District.	Serial number of Municipality.	NAME OF MUNICIPALITY		Balance from previous Income during year.	Interest on debt.	Head office establish ment.	Collection of octroi	Collection of other targes and sources of income (if any special sea-ulishment apert from that of the lived office is maintained).	Cons-rvancy cleansing.	Police.	Benstration of b	Lighting.
	DACCA D	TAISTON.	1	Rs. Rs.	Re.	Ra.	Rs.	Re.	Rs.	Rs.	Ra.	Re.
Dacca	55	Namingunge and Mudde	)11- 	4,419 10,414	<u>-</u>	7,128			60	3,088	<u> </u>	600
Parresapore	{ 56 57	Parreedpore Madaripore	-	763 7,225 653 3,515		1,392 894	<u>::::</u>		654 325	1,590 H(H)		
		Total	- -	1,415 10,743		1,786		<del></del>	979	2,495		<u></u>
Barkargunge	. 1 58 59 60	Burrisal	= _	931 12,009 1,966 1,613 109 1,311		1,273 327 255			2,074 72 80	2,612 496 440		
	].	Total	- -	3,006 15,023		1,955			2,330	3,617	:_	
Mymensingh	61 63 63	Nusseerabad Hazitpore Kishor-gunge		494 6,878 131 903 631 2,822 642 2,586 335 4,161		97 412 319			2,111 59 374 170	1,444 224) 1184 100 1	·:	
	65	Shereputo Jamaiporo Mooktagacha	:- _	1,000		465 890	<u> </u>		829 457	9:25 667	···	
		Divisional Total	.  -	3,702 20,007 12,542 57,207		7,138			7,000	14,266		600
	CEITTAGO	NG DIVISION.		477 2,32		277			189	671		
Tippersh	68	Brahmauberiah		282 4,521 1,201 6,077		987			213 431	1,220		
Noakholly		Divisional Total		1,960 12,920	-	1,711			632	3,990		
Patna	PATNA I {  70 71	Rarrh Behar		2,950 5,550 1,196 14,131		818 1.495		·····	404 1,923	2,128 6.125	···	
		Total		4,144 19,671		2,313			2,583	8.217		
Shehated	72 78 74 75 76	Jugdispore Buxar Doomraon Saasoram	=	1,965 1,377 1,673 5,687 5 00 4,618 -3,623 9,737		644 77.5 1,120 310			954 878 1,114 202	000 1,816 1,252 3,453 635		
	1 70	Bhubocah	= -	353 1,800 3 160 23,207	ļ <del></del>	310	_==		3,568	7,917		
Mossiferpore	. { 77	Hajipore Laiguage	= -	1.154 5,153 1,573 8,555	-	513 443	<u> </u>		860 248	2,731 2,200		
		Total		2,727 8,653 1,901 <b>6.</b> 009		956			555	4,969		
Durbhungs	80	Madhuban Total	= -	1,4:2 6,768 3,3:3 9,939		421 986		254 785 1,039	739	1,363		
Beran	{ 81 82	Revelgungo Bewan		3,1%2 11.627 1,756 6,187	:::::	700 699		402	1 247 461	2,612 1,624	20	
	. { 88 64	Motiharre		4,002 17,81 1,123 2,965 1,784 6,955		1,399 636 6<1		409 01	1,798 396 416	4,210 #03 2,436	20 185	
Chumparun	.{	Bettiah Total		2,997 9,814		1,317			842	8,241	145	
В	HAGP LPOR	Divisional Total n Drymion.		21,953 89,053 -3 024		10,061		1,628	9,840	81,405	245	
Bhagulpore	, R5	Colyong	-	2,027 - 2,465		514 60 59		224	241	654 666		
Maldah	- { 87	English Baxar Total	-	462 2,256 1,020 7,774 1,422 10,000	./	119		225 868 698	244 787 USI	2,653	36	
Southal Porgunualis	86	Deoghur		088 8,144		65		390	1,290	725		
	Oribsa T	Divisional Total		4,437 17,645		GUN	·	971	2,030	4,008	86	
Cuttack		Cuttack Cuttack Cantonment	:::	2,815 27,016 2,141 8,200 		688		1,461 890	4,541 1,084 974 411	6,636 769 711 739		
	G 62	Jajpore Total	=-	5,114 27,579	-	699 548 1,897		2,051	6,913	739 8,255		
Bolesore	98	Balasora	_	1,075 7,60	-	215		1,003	700	2,169		
		Divisional Total	-	6,180 45,27		2,119		3,663	7,613	10,264		
		<u> </u>			1	1	1	1				

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14	15	16	17	18	19	20	21	22	23	24	25	26	27
		Expans	TURN.								·	·	
Construction and main- tenance of roads.	Watering reads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and sminer improve- ments.	Sanitary and charitable establishments (hopitals, almshouses, vaccination, &c.)	Eduration, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	falance at the close of year,	Remarks.
Rs.	Ra.	Ra.	Re.	Rs.	Ra.	Rs.	Rs.	Ra.	Ru.	Rs.	Rs.	Rs,	
2,895	71	118	1,349	407		888	4R0	356	<del></del>	<del> </del>	11,468	3,395	
1,195	-:::. <u>;</u>	84 295	265 145			9,143 191	96	131 149			7,559 3,185	428 (86	
1,859		579	1			2,334	192	280	<del></del>	<del></del>	10,744	1,414	
073 722 323		685	-::::	15 15 16	9,423	156	3 60 60	1,069 48 26		. :	12,173 1,819 1,211	8.77 1,760 200	
2,620		685		1,010	2,12.1	•136	123	1,134			15,233	2,796	
1,375 180 213 1,180 1,505 570	7	476 74 74 	400	14 116 46 53	365	90 110 36 60 119 4	56 53 65 165 20 600	25 1 51 115 159 1			6, 186 796 2,578 3,663 3,105 2,805	900 238 575 539 504 2,114	
11,814		7:8	2,152	1,735	3,031	8,704	1,756	2,113		-:	20,003	4.696	
840					117	53	90	83			1,970	834	
861		75			134	148	12	121			4,439	364	
2,750	<del></del>	76	<del></del>	<del></del>	251	1,311	9 43 144	41± 566		112	11,551	2,103 3,501	
8,000 016	10	: ::			<u> </u>	720	1,200	606 820			7,250 12,404	1,234 2,527	
8,615	10		-:			790 230 274	1,340	926			19,654	1,161 1,833 1,101	
150 954  303 144	185	47 51	: : ::::::	41 10	1,4:3	360	120 116 15	811		426	8,178 8,178 1,515	1.101 1.549 -1.724 646	
1,551	108	140	208	51	1,123	905	283	91:0		456	20.011	5,122	
857 600		54		81		733 120	6n 36	512 98			5,887 8., 81	400	
1,487		50		 ar	<u>···</u> _	853	116	Glu			9.11	1,781	
1,673	87	14		1,058	<sub>52</sub>	077 50	60	152 317			100 17 5 1901	633 1,547	
2,384	87	64		1.05%	28	1,027	611	409			11,241	1,950	
1,200 703	451 451		::::	831		1,035	52× 3 to	876 N 351		ا ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ	9,501 1,293 11,797	5,3n5 644 7,944	*
1,012 68 625	237	16 240		25G 35		2,399 65 499	110	161		527 : 2,3%3	3.7% 7,502	701 917	
850	207	2.6		291		5.55	60	242		2.910	11.127	1,620	
11,629	DUS	47:	203	2,505	1,475	6,612	2,747	8.621		3,336	87,676	#23115 -1,,24	
749						427	120	61			2,907	1,54%	
294 2,008		363 1,218	727			370 607	70 130	272 60	45		g 157 5,127	201 44.7	
2,369		1,603	727			877	200	312	45		10,681	771	
3,624		1,901	727			125	28	1,005	45		4,95%	- 1.1st 8 505	
4,348	208 48	3,495 198 (D) 88	107		215 114	836 31 364 400		848	2,107		25,1% 5,413 5,176 2,405	5,546 1,001 244 526	
745		88 3,740	107	146	320	1,631	1:0 48	61 161 1,287	2,173		2,402	8,507	
5,280	506	3,740		1-911		1,031		<u> </u>	3,113				
1,679		8,740	107	72	320	1,718	108	1,841 2,638	9,173	<del></del> -	6,903	1,773	
4,861	806	6,740	107	210	040	****	.00	5,000	-,				

xxviii

## FORM No. II .- Statement showing the Expenditure of Second Class

1	2	3	4	•	•	7	8	•	10	11	12	18
,	Municipality.		year.					•				
Distrator.			Balance from previous 3	Income during year.	Interest on debt.	Head office establiab- ment.	Collection of octroi.	Collection of other faces and sources of income. (if any special establishment and then that of the bead office, is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
CHOT	A NAGPO	DER DIVISION.	Rs.	Ro.	Rs.	Rs.	Rs.	Re.	Ra.	Rs.	Re.	Ra.
Hasaribagh{	() 94 (Hesaribagh		94 87 2,054	6,418 2,854 5,517	 135	700 836 360		 	1,229 662 780	1,920 1,300 1,546	228	
		Total	2,235	14,293	185	1,416			2,677	4,768	228	
Lobardugga	97	Banchee	2,94R	9,589		978			1,520	2,172	13	
Singbhoom	98	Chyebassa	1,220	2,366		261			145	532		
Manbhoom	. 20	Purulia	1,811	6,214	45	313		198	1,418	1,323		36
	1	Divisional Total	7,014	32,402	150	2,965		198	8,655	8,792	241	86
		GRAND TOTAL	1,81,846 -8,107	6,22,021	527	47,871		24,925	76,811	1,97,808	983	2,893

14	15	16	17	18	19	20	21	22	28	24	25	26	27
		Expendi	TURN.										
tenance of roads.	Watering roads.	Drainage works.	Water-cupply.	Buildings.	Other public works, including gardens and similar improve- ments,	Sanitary and chari- table establishments (hospitals, alme- houses, raccination, &c.)	Education, Science and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Bepayment of debt.	Total.	Balance at the close of the year.	Bengers.
Ra.	Re.	Ra.	Rs.	Re.	Rs.	Rs.	Ra.	Rs.	Re.	Rs.	Ba.	Rs.	
761	*****	 586	******	:::::: 34	243	825 40 231	 180	455 08 61		1,050	5,633 2,806 5,667	879 139 1,904	
1,230	*****	856		34	243	557	180	604		1,050	13,606	2,922	
1,872				142	448	100	100	1,902			9,238	2,590	
491		98			269	100		264			2,100	1,426	
523		1,179		655		165		540		500	6,489	636	٠.
4,118		1,833		831	954	952	280	8,810		1,550	31,893	7,583	1
0,245	2,305	19,303	5,572	8,20G	7,464	83,016	13,054	83,506	2,518	7,568	5,93,217	1,59,267 -1,724	

### FORM No. II .- Statement showing the Expenditure

	3	8	4		6	7	8	D	10	11	18	18
	a life		1					,			- til	
District.	Serial number of Municipality	NAME OF MUNICIPALITY.	Balance from previous year	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other tates and sources of incume (if any special establishment spart from that of the head office is maintained.)	Conserrancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
	BURDWAY	Division.	Re.	Re.	Ra,	Re.	Ba.	Rs.	Ra.	Rs.	Rs.	Rs.
sakoora	.{  }	Jainore	201 2,490 3,998 69	322 1,638 8,298 1,667		85 216 878 264			 198	203 841 1,444 771		
	1	Total	6,757	6,815		918			198	8,259		
eoghly	5 6 7 8 10 10 11 13 13	Mugra Fundooh Griptpersh Hullschur Jehnanbad Bally Korgunga Silyambusar Khanakool	103 1,114 142 2,705 1,016 150 82 1,424 2,738	458 1,250 1,322 3,833 2,234 1,406 302 2,356 1,540		72 21H 144 891 125 93 44 212 97		814 805 62 840 363	43	893 847 607 2,484 920 037 131 1,180 0.26		100 100
		Total Divisional Total	9,473 16,230	21,015		1,418 2,581	*****	1,386	241	7,904		
1	RESIDENC:	Division.										
-Pergunnaha	. { 15 16 16	Barrackpore Cantonment Dum-Dum	 226	2,051 1,201 1,674		 D8		180 84 132	205 2,679 30	1,62 564 1,194		
		Total	228	4,926		96		396	2,31 s	8,386		
uddes	.{ 17	Chogda Jagooly Total	458 2d9 727	2,R70 627 8,407		580 198 776	:		124	1,6°0 195		
				603		918				466		
1880FB	·{ 19 20	Koshubpore Kotechandpore Total	1,122 1,850	2,017	*****	281			121	1,723	*****	
oorshedsbad	21	Berhampore Cantonment	590	1,389				50	139	570		
ANTERIOR		Divisional Total	4,526	12,522		1,349		446	2,098	7,494		
		CE BEHAR DIVISION.	144	2.813				481	574	1976		
			194	2,513				453	8/11	1975		
	DACCA D	Manickgunge	836	4,167		454	<u></u> .	<u></u>	240	2,959		
urreedpore	24	Syedpore		700		350	<del></del> -			222		
ackergunge .	85 20 27	Perosepors		2,043 1,324 1,707 5,074		301 157 354 812			84 68 8	1,403 544 983 2,949		
Symensingh .	. 28	Tungail	174	3,370	<del></del> -	· 432			58	1,902		
	-	Divisional Total	4,290	13,311		1,849			488	8,031		
	PATRA I											
Patna	29 80 81 32 83 34 36 36 37	Khasoul Munar Duapore Nisamut Mahomedpore Bykutpore Bykutpore Putwa Mokameh Dinapore Cantonment Nowadah	3,605 1,142 1,026 1,356 8,945 1,784 2,544	1,926 1,366 7,356 1,718 1,306 3,232 3,966 14,670 1,297		312 325 449 85 118 513 451 643 200		**************************************	252 84 1,759 186 259 245 5,072 145	1,247 983 3,995 1,207 751 2,245 1,678 3,476 704		
	( 34	Tekari		85,962 8,412		3,136		253	7,942	16,285		-:::
9 <b>70.</b>	39 39 40 41 42 43 44 45 46 47 48	Tekari Dacodnusgur Jobanabad Nowadub Hinnah Bajowy Sherghotty Futsbipoto Aurungatad	- 2,351 787 450 450 450 850	8,412 2,158 1,533 961 717 854 1,445 426 889 542 818		8 1 6 1 8 1 8		254 254 250 94 69 214 124	172 144 30 178 96 91 72 79 108 86 86	1,826 1,856 950 458 762 344 1,008	71 48	*****
<b></b>	46 47 48	Aurungabad	450	541 818		8	===	124 187 110 101	86 72	814 289		

Unions in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	23	28	24	25	20	### ##################################
. (		Expendit	URN.					!					
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Wa ter-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Senitary and charitable establishments (hospitale, almsbouces, vaccination, &c.)	Education, Science, and Art.	Macellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remarks.
Re. 160 1,213	Re.	Re.	Rs.	Re. 43	Rs.	Re.	Rs.	Rs. 65 213 260 49	Rs.	Rs.	Rs. 323 1,480 8,536 1,088	Ra. 200 2,628 3,70a 537	
700 97 1,430 685 200 1,390				43				25 87 79 235 60 17 12 42 62			6,377 489 1,453 187 4,519 2,147 1,322 251 3,141 2,630	7, 10\$  72 521 377 2,080 1,002 234 133 596 1,628	··
6,061 7,438				43			 	1,206			23,-08	6,742 18,937	
393					258			336 53 421		 	2,051 3,671 1,5-7 7,250	-2,470 365 -2,470	
419 120 539							65 6>	87 39 126			2,530 615 3,445	46% 281 779	  -  -
1,136 1,230			150					38 69 97			3,918 3,918 916	905 875 1,873	
2,180			150		253		60	813			15,468	4,050 -2,170	
75		200		29				92			2,327 3,522	1,181	 :
150 758			509 110		100		18	97 60 118			2,493 1,137 2,270	874 4/10 1,091	
908 580		17	648		100		78 150	270 209			5,9INI 3,3 IS	2,131 198	i company and a second a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second a second and a second and a second and a second and a second and
1,568 288 23 85 164 784 33	314 	17	648	28	100	259	228	. 15 3 56 13 3 8 8 8,520			13,447 1,595 1,514 6,772 1,003 1,021 8,110 2,646 18,735 1,086	1,885 200 4,183 1,262 1,411 1,477 4,645 2,719 2,755	
1,877	214	170		11100 1100 1100	2,345	489 36 		8,630 19 18 19 12 7 11 81 16 13 14			33,033 4,354 1,672 1,451 857 1,9-5 511 1,556 660 859 481	20,283 2,968 2,735 869 644 121 802 939 807 872 611	·
77		, 170			2,345	508		178			18,678	12,103	

rxxii

## FORM No. II .- Statement showing the Expenditure of

1		3	4	8	6	7	8	9	10	11	13	18
	1		<u> </u>	<u> </u>		1						
District.	number of Municipality	NAME OF MUNICIPALITY.	from previous year.	Income during year.	n debt.	e establish-	of octroi.	Collection of other taxes and sources of tif any special establishment apart from that of the head office is maintained).	cy and		on of births hs.	
	Serial num		Balance ft	Income du	Interest on	Head office ment.	Collection of octroi	Collection taxes and income special es apart from the head maintains	Conservancy cleansing.	Police.	Registration and deaths.	Lighting.
PATT	A DIVISIO	R—continued.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra.	Ra.	Rs.	Rs.	R
	1 40 50	Chowsa	981 925	557 906		123			38 198	181 888	••••	
shabad	) ( A1	Nasrigunge	-16 391	1.250		289 204			220	564 963	***,***	
	52 58	URANG		507 156		89 87				96 811	*****	***
	54	Chynpere		4,053		87 992			361	1,802		
	1	Total	-241									
sufferpore	·{ · 55	Mohnar Sestamurbes	756 642	1,242 1,247	1	239 204	•		102 59	620 824		
	7	Total	1,598	2,499		418	<u> </u>	·	161	963		
		Divisional Total	32,246	55,741		4,621		1,606	9,530	26,027	200	
	1	E DIVISION.	-211									
	f) 57	Kishengunge	607	3,209 1,172		278			122	2,000		
204D	f   Pa	Ranigunge	950			110			211	646		
	1	Divisional Total	1,007	4,380		383		·		2.646		
		Division.										
ireo	) 50	Pooree	5,283	18,810		2,085			900	5,668		
Cmc	TA NAGPO	BE DIVISION.		1	•	1	1					
	60	Lohardugga	267 310	1,180	:	201			292	610	*****	
ardugga	· ( 83	Palkote		2,07 i 2,465		848 264			573 581	24 Rdn 282		****
	1	Total	2,650	6,691		818			1,236	1,781		
	64	Raghunathpore				12						
aroodda	. } 65	Manbazar	227 27 53	1,497 781 1,402		12 12		98 93 312	142 91 811	768 837 433		
	1 -	Total	307	3,680		72		563	574	1,588		
	ı	Divisional Total	2,957	9,371		850		503	1.810	3,510		
		GRAND TOTAL	67,233 -241	1,88,463		13,172		4,515	10,504	65,020	200	
					<u> </u>	Form	No.	II.—Stateme	ent sheu		·	
1	2	3	•	5	6	7	8		10	11	19	18
	of Municipality		year.	Ì				<u> </u>				
	T Kun		from previous year		. 1	office establish- t.	į	Collection of other taxes and sources of income (if any special income (if any special form that of the band office is maintained.)	ğ		of the	
District.	i i	NAME OF MURICIPALITY.	ă.	·	debt	\$	e e	to sent			* 1	
	1		Ē	Ē	중 !	200	6	85 5 5 5 6 V	E e	- 1	\$4	
	Serial number		Вајалсе	Income during year	Interest	Head of ment.	Collection of octroi.	reert some some med	Conservancy cleansing.	Police.	Registration of	Liebting
									1		1	
			Rs.	Re.	Ra.	Re.	Ra.	Rs.	Ra.	Rs.	Ra.	R
nghyr	1	Jamalpore	431	15,852	- 1	1,984			4,510	2,883	- 1	
manyr nthal Pergunnaha	1 1		2,290	10,004		1,000	*****	205	1,896	358		

Inions in Bengal during the year 1880-81-concluded.

16	15	16	17	18	10	20	21	22	23	24	25	26	27
		EXPENDIT	PURM.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-			- · · · · · · · · · · ·	
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and chari- table establishments (hespitals, alma- linuses, vaccination, &c.)	Education, Science,	Miscellanecus.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remares.
Re.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra.	Rs.	Ra.	Ra.	Rs.	Rs.	
27 60			 	100		40 	14	135 61 6 2 5			478 841 1,290 632 157 423	363 - 70 43 456 142 210	
107				100		40	14	189			3,60%	1,214 -70	
50 513	161	50 11		123		34 38	24	31 120			1,162 1,553	830 836	••
563	161	61		123		72	26	154			2,715	1,172	
2,124	875	231		223	2,545	869	88	4,146			63,034	31,7×2 70	
260 125				21 21		75	::::::	67 15	,.	:	2,421 1,006	992 1,116	
385				42		75		87			3,429	2,104	
241		<b>94</b> 9	8	81	197			94		<u></u>	10,194	8,809	
1,674				 50		100 70 	200	11 2 48 1,253			1,154 337 3,323 2,380 7,173	283 8 716 161	
					8		144	16 7 67			1,192 541 1,205	532 267 250	
					5		194	90			2,934	1,040	
1,604		••••		50	5	170	884	1,404			10,111	2,217	•
15,535	375	1,297	851	420	2,900	1,114	715	8,388			1,32,218	70,777 2,640	

### itations in Bengal during the year 1880-81.

16	15	16	17	18	19	20	21	23	23	24	25	26	27
.,		Raperdi	TURM.										
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Senitary and chari- table establishments (bospitals, after- bones, vaccination, &c.)	Education, Science, and Art.	Miscellanecus.	Centribations to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remarks.
Re.	Rs.	Ba.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ė.	Rs.	Rs.	Ro.	
3,884	360	435				90	723	1,329			15,687	146	
1,847			67	1,945	24	61	88	297			0,944	1,849	
8,171	860	455	67	1,245	24	151	781	1,625		******	21,681	1,488	

# FORM No. II.—Abstract Statement showing the Expenditure of all classes of

1				8	-	•	8	6	7	8	0	10	11	19	18
			allty.	,		į									
Distr	ict.		Serial number of Municipality.	NAME OF MUNICIPALITY	τ.	Balance from previous ye	Income during year.	Interest on debt.	Head office establishment.	Ochection of octrol.	Collection of other tars and sources of strome (if any special establishment appart from that of the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
,		Во	BDWAR	Division.		Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Ha.	Ra.
Burdwan Hankoora Beerbhoom Midnapora Koogaly	:::			**************************************		9,547 8,530 511 7,005 21,084	80,468 17,931 4,350 32,655 1,20,238	1,314	7,440 1,950 602 2,299 11,403		1,078 	18,049 1,460 925 3,821 22,014	16,571 7,524 1,418 14,677 39,017	196 117	1,675  26 3,727
Bowrah	•••	••		Divisional Total		4,146 50,863	2,20,301 4,85,053	1,314	16,087 39,841		5,503 10,969	69,901 1,17,070	84,791 1,13,401	307	80,635 86,065
		Pre	SIDERCI	DIVISION.											
84-Pergunns Nuddea Jessore Mourshedabs		••• •••				51,343 10,585 6,820 15,078	6,05,804 63,589 14,483 60,613		57,021 8,326 1,803 475	*****	10,140 2,120 6,581	1,50,896 4,214 956 13,070	1,33,909 22,633 4,175 10,867	1,546 531 	52,817 425 907
				Divisional Total		83,326	7,44,438		68,625		19,141	1,60,186	1,90,323	2,137	34,146
Rajshahye Darjeeling Dinagepore Pubna		:::		CH BEHAR DIVISION.		4,602 13,753 8,871 2,521 2,486 867	23,784 52,478 15,058 16,597 7,546 35,007	4,054 826	3,162 1,690 884 1,895 992 2,183		1,183 957 	864 10,093 4,358 945 704 8,086 576	5,373 6,410 2,344 6,875 2,865 2,321		2,278
Bogra Rangpore Julpigores	•••	***		Divisional Total		83,614	1,53,183	4,380	10,706		2,624	20,024	975 23,103	-:::::	2,400
		1	ACCA D	l.											
Dacoa Furreedpore Hackergung Hymensing)	 	:::		***********		27,800 1,438 6,203 3,876	1,28,087 11,443 20,097 24,867	638	4,127 1,886 2,667 2,796		4,205	2,365 3,849 37,777	23,037 2,717 0,566 7,023		1,676
				Divisional Total		39,476	1,81,994	638	11,526		5,200	37,777	30,543		1,676
Chittagong Tigperah Noakholly		CRIT	 	Division.		5,556 4,981 1,201	25,213 15,508 6,077	::::: :::::: £1	1,498 2,092 477 4,967	#***** #*****	501	8,479 6,243 431 9,153	5,283 4,123 1,220 10,626		
			ATWA D	• • • • • • • • • • • • • • • • • • •	•••										
Palma				***********		26,449 59,081	1,42,757 52,903	 105	13,239 2,424 6,321	,,,,,	1,098	28,157 9,362 6,006	51,364 21,814 15,364	255 96	5,346 1,576
Gys Shahabad Mosufferport Durbhuuga Barun Chumparun	***	 				59,081 7,100 3,264 16,030 13,450 10,272 2,907	45,922 48,432 80,805 41,501 9,840		6,119 2,683 1,935 1,317		516 1,8-7 1,197 91	6,148 3,618 6,786 843	12,858 10,786 12,570 5,241	100 185	1,003
Dunmbertu	•••	•••		Divisional Total		1,29,230 - 8,284	3,66,859	168	89,057		5,307	59,928	1,97,804	686	8,909
Monahy?		1	AGULPOI	E Division.		17,811 4.457	48,236 40,896		4,387 1,080 1,206	*****	 1,847 094	12,114 7,519 \$,519	9,893 9,810		475
Monghy? Rhagulporo Purpesh Haldah Honthal Perg	juuna.	:: be :::		Divisional Total		37,811 4,457 9,474 1,422 3,278	40,896 21,874 10,933 10,442 1,80,781		1,206 119 803 8,473		894 536 595 2,922	2,319 981 3,125 25,858	9,883 9,519 8,442 2,719 1,088	36 36	19
			0====	Division.		, , , , , , , , , , , , , , , , , , ,									
Outtack Balasore Poores		 :::				5,114 84 1,075 5,283	87,879 7,696 18,810	ene	1,897 215 2,005		2,081 1,002	6,918 700 996	8,255 9,009 5,605		5214M
	•			Divisional Total	•••	11,472 84	E9,085		4,177		8,058	8,609	15,929		****
		()	M.ar.	ORM DIVISION.											
Hanribach Loharduggs Hughhoom Manbhoom				**************************************		2,238 6,898 1,220 1,618	14,298 15,280 2,866 9,894	135 45	1,416 1,798 961 345	*****	701	8,877 8,756 145 1,967	4,766 8,958 533 3,800	228 13	
ý.		·		Divisional Total Grand Total		9,971 4,95,200 —8,348	41,835 21,08,054	130 6,668	8,815 1,88,087		701 49,488	7,485 4,55,520	18,111 5,54,580	941 3,357	88,885

16	18	16	17	18	19	20	21	23	23	24	25	26	27
	18	KRREDITU	RE.	··········									•
tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and chari- table establishments (hospitals, alms- houses, vactination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	Remarus.
Rs. 7,875 2,942 463 6,087 9,782	Ra. 1,787  7 1,646 7,323	Rs. 746 343 61 593 428	Rs.	Ra. 2,034 448 	Rs. 48 129 497 633	Rs. 1,671 1,242 2,943 2,423 3,105	Rs. 600  892 1,126 1,500	Rs. 6,950 1,195 52 1,532 9,218 11,807	Ba	Rs. 2,000	Es. 79,404 17,504 3,881 32,048 1,16,378 2,23,508	Rs. 10,611 8,966 1,010 6,712 24,976 13 10,029	
89,992	10,718	2,169	33	2,033	1,307	11,385	4,066	20,763	300	2,090	4,78,423	G2,804 —12	
20,017 13,438 4,647 13,051	13,690 85 89 98	1,507 778 303 1,300	3,315	1,396 432 	253 1,113 423 1,785	11,845 2,514 8,221 8,223 20,303	6,276 3,895 376 1,577	45,296 4,218 1,046 919 51,538			5,90,788 69,289 17,313 61,248 7,31,596	08,909 -2,470 11,436 3,440 14,403 98,438	,·
5,270 14,-97 2,213 3,303 1,726 2,391	13,960 401 181 39 156	3,692 3,5 1,641 552 111 78 5,974	5,690 6,871 232	5,440	205 1,124 90	185 1,698 63 1,510 315 96	225 600 	478 4.744 231 871 84 3,765		2,868 960 1,550	19,941 61,387 12,103 16,498 6,965 2,1049 2,347	7,445 4,844 12,727 3,620 3,527 14,834 630	
29,790	777	8,881	7,172	5,608	2,453	3,857	1,050	10,313		5,378	1,39,200	47,627	
15,541 1,889 2,928 5,624	136  7	1,184 579 685 743	11,189 410 648 400	525 1,010 228	427 2,523 608	2,334 156 410	1,111	4,831 285 1,104 652		1,363	1,04,800 11,121 21,133 23,351 1,60,405	49,186 1,760 6,227 4,802	
25,983	143	2,941	12,597	1,763	3,559	7,839	1,983	7,072		1,363	1,44,4-0		
7,743 5,065 1,149	140	65 75	120	36	18	1,811	48	1,387 894 413 2,603		 ii2	21,196 19,103 5,175 45,174	2,103	
13,957 23,964 4,108 8,908	8,168 72 897	6,653 98	208	21: 1,41: 1,23	2,34	8,571 5 801 3 2,03	7 466	7,794 1,948 2,021		1,090	1,41,413 85,029 41,460	49,610	
13,570 6,677 8,590 880	2,910 1,252	1	5,973	16 1,44 1,67 29	11 5 1,38 6 6	0 4,06 3 1,22 5 6,05	\$ 420 1 560 8 1,163 5 60	1,440 595 1,145 242 15,181		2,010 4,000		6,160 5,916 9,174 7 1,620	
63,407 11,873 16,960 8,887 8,889	360		-	B0 8 9	3 89	1 3,39 2,30	9 1,283 6 701 9	8,394 1,725 1,315 345 1,853	510		49,50 4-,91 25,46 10,68 11,19	4 16,747 6 8,237 1 5,987 771 2,523	
1,618		-						8,02	56		1,87,93	20,265	
5,285 1,575 24	- 1	3,7 <del>4</del> 			16 3: 72 34 1:		31 168	1,29 1,84	2,17 1		84,30 6,09 19,19	1,778 8,899	
7,10				0 2	53 8	26 1,7	100	2,73	2,17	3	51,48	10,000	
1,83 8,47 69 82	1	55 9 1,17	9	6	92 4	5 1	97 186 70 800 00 65 184	8,84 20 6	6	1,05 	0 9,82	7 1,685	
8,72		1,83				39 1,1 38 74,9		_		_	_		1

Abstract of Form No. II, giving the provincial total for each column, from 4 to 24, for the year 1880-81.

	,	., 200:	<del>- •</del>		Rs.
Balance from previou	ıs year	•••	***	{	4,05,200 3,348
Income during the ye	ar	•••	•••	`	22,08,054
Interest on debt					6,698
Head office establish	nent				1,85,087
Collection of octroi				***	*****
Collection of other ta	xes and sou	rees of inc	ome		49,486
Conservancy and clea		•••			4,55,520
Police				•••	5,54,286
Registration of birth	s and death	B	•••		3,357
Lighting	D 0020 00000	•	***	***	83,885
Construction and mai	intonance of		•••	•••	4,28,832
Watering roads			•••	•••	37,940
Drainage works			•••	•••	37,899
Water-supply		***	•••		30,653
Buildings	•••			•••	21,716
Other public works, is	noludina as	rdens and	similar imp		~2,.20
ments	normane Pa				17,022
Sanitary and charital	le establish	ment (hos	nitals, alms-he		21,000
vaccination, &c.)	TO ODUMDINA				74,980
Education, science, as	ad ant	•••	•••	•••	26,092
Miscellaneous	iu are	•••	•••	•••	1,32,034
Contributions to local		al funda	•••	•••	3,033
	or provider	er rande	•••	•••	14,408
Repayment of debt	•••	•••	•••	•••	11,100
			Total		21,62,928
Balances at the close	of the year-	_			
Credit balance	•••	•••			4,51,254
Debit "	***	***	•••	•••	4,276

## REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

# LOWER PROVINCES OF BENGAL

FOR THE YEAR 1881-82.

Colentto.

PRINTED AT THE BENGAL SECRETARIAT PRESS.



# MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1881-82.

No. 775.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Darjecting, 
$$\left\{ \frac{\text{dated the 29th April}}{\text{issued the } M_{eff}} \right\}$$
 1883.

MUNICIPAL DEPARTMENT.
(MUNICIPAL)

Sir,

I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1881-82, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

#### CALCUTTA.

2. Ceasus of the Town.—Among the most important operations of the year was the taking of the census of the town on the night of the 17th February 1882. The preliminary arrangements and the subsequent compilation of the returns were carried out under the immediate supervision of Mr. H. Beverley, c.s., first as Officiating Chairman of the Municipality, and subsequently as Special Census Officer both for Calcutta and the suburbs. The task of seeking out and identifying every individual hut and tenement in the town, and providing for its separate enumeration, was one of immense labour

and difficulty. The intricacy of the bustees and the absence of any existing system of numbers rendered it unsafe to rely on the simpler procedure which was found to suffice in smaller towns. As every hut in the town had been assessed for municipal rates, the municipal assessment registers were made the basis of the enumeration. The opportunity was taken, by identifying every hut on enlarged plans prepared for the purpose, to test also the accuracy of the registers themselves. The arrangements made were of necessity highly complicated, and threw much additional labour on the municipal staff.

3. The following statement shows the population of Calcutta and the suburbs as ascertained by the census of 1881 and by the preceding consus:—

			Area in in acros.	Population by last previous consus.	Population in 1881.
Town proper			3,754	409,036	401,671
Esplanade		•••	1,283	2,803	3,348
	Total		5,037	411,839	405,019
Add population	afloat	•••	•••••	17,696	28,200
Suburbs	•••		14,413	257,149	251 <b>,43</b> 9
Gran	d Total	•••	19,450	686,684	684,658
		_			-

Of the population of the town and Esplanade together, 260,780 were males and 144,232 females; the numbers in 1876 being 264,863 and 146,976 respectively.

4. The following tables exhibit the proportion of males and females at

Proportions of Males and Females at Different Age Periods.

From 0 to 4 Inclusive          60·8         49·2         6·4         13·0           5 to 9          52·7         47·3         6·3         11·1           10 to 19          6·4·5         35·5         14·1         1······           20 to 39          70·1         29·9         48·3         33·4           40 to 59          63·8         36·4         20·2         17·7           40 and upwards          48·6         51·4         4·7         6·2	Agx								l'ercentage of males.	Percentage of females	Percentage of malos and females of the stated ages to total population.	Similar percent- age in London.
Total 644 35-6 100-0 100-0	"	5 to 10 to 1 20 to 3	9 .,					 	52-7 64-5 70 1 63-6 48-6	47-3 85-5 29-9 36-4 51-4	6:3 14:1 48:3 20:2 4:7	11-1 15-6 33-4 17-7 6-2

### Conjugal Condition.

Sin		MAR	RJED.	Wine		TOTAL		
Malos	Fomales.	sales. Males. Form		Malos.	Females.	Mules.	Females.	
84,346	32,135 165,296		59,382	59,382 11,13#		260,780	144,239 1	

These figures show that far more than half the inhabitants of the town have their homes elsewhere and are temporary sojourners only, leaving their families, in some cases even in early boyhood, to earn a livelihood in the metropolis. The percentage of male to female children under 5 is as it should be; but before the age of 10 the preponderance of males begins to appear, and between the ages of 10 and 20 it becomes very manifest. Between 20 and 40 there are more than two men to every woman, and even between 40 and 60 the excess is very considerable. Only after the age of 60 do the migratory bread winners disappear and the sexes resume the equality which exists among infants.

5. Another important fact that becomes apparent from a comparision of the figures for 1881 with those for 1872 and 1876 is that the population of Calcutta is decreasing. The males are nearly twice as numerous as the females and the birth-rate must therefore be at least one-third lower in proportion to otal population than in a town where the sexes are in equilibrium. On the

other hand, the recorded death-rate is 30 per mille, and there is little room fordoubt that the true rate is even higher. The balance is in some measure
redressed by immigration; but there is reason to believe that the demand for
labour from outside has not increased in the same proportion as the wealth of
the town, and that the extension of machinery has effected a saving in the
expenditure of human agency. Nor is the counteracting influence of emigration wholly absent. The equality in numbers of males and females over the age
of 60 cannot be due to higher mortality among the former. By that time the
work of the bread-winner is done, and he retires to his home in the mofussil.
With these varied forces all at work, it is little matter for surprise that the
population of Calcutta shows no signs of increase.

6. The number of houses in Calcutta on the night of the census was 38,774, of which 18,107 were masonry buildings and 20,667 huts of mud or mat. Each inhabited house contained on an average upwards of 11 persons; each of the 77,513 families contained over 5 members; and the number of houses per acre was about 10. Of the total population, over 62 per cent were Hindoos, 32 per cent Mahomedans, and 4 per cent Christians; while the remainder comprised Buddhists, Jews, Brahmos, Parsees, and others. Of the Hindoos, 36 per cent of the males and 5 per cent of the fomales can read and write; of the Mahomedans, 16 per cent and 1 per cent; and of all other classes, 77 per cent and 63 per cent respectively.

7. Changes in the office of Chairman.—The office of Chairman was filled first by Mr. W. M. Souttar, and since April 1881 by Mr. II. L. Harrison. The death of Mr. Souttar, which occurred during the year under report, was a severo

loss to the corporation.

8. Meetings of the Commissioners.—The Commissioners held altogether 3 ordinary meetings, 4 quarterly meetings, 6 special meetings, and 12 special general meetings. The town council met 50 times during the year, the budget committee 15 times, the tramway committee 13 times, and other general committees 29 times. There were also 43 meetings of standing committees and 34 meetings of miscellaneous and sub-committees. Fourteen of the elected and 2 of the nominated members attended more than 50 meetings during the year. The interest and industry shown by many of the elected Commissioners in the work of the town show that the claims of responsible office are becoming understood and appreciated.

9. Important subjects treated during the year.—Among the chief matters which engaged the attention of the town council during the year were its own constitution and mode of electing members, the widening of the Chitpore Road, and the consequent negotiations with the Tramways Company, the hours for depositing refuse in the streets, the construction of a storm-water outfall sewer, the opening by Government of a new road to the west of the Medical College Hospital, and the establishment of a tariff for the sale of fuel at burning ghats. The Commissioners also devoted some attention to the extension of the water-supply, and made representations to Government in connection with certain of the proposed amendments of the Calcutta Municipal Act which dealt with that subject. They objected mainly to the proposal to withdraw from them the power to regulate the distribution of filtered water. Government, however, was of opinion that where the interests of Calcutta and of the suburbs were divergent, and even to some extent conflicting, the ultimate decision in a matter of such vital importance as the extension of the water supply should no longer be left in the hands of one of the parties concerned. The section as originally drafted was therefore retained in the Bill, and eventually passed into law.

10. During the year 1881 the bustee improvement committee displayed considerable activity. The committee held 15 meetings during the year, some of them at the bustees under improvement, and took into consideration the whole question of the improvement of bustees and the bost method of ultilizing the provisions of the Act for that purpose. A set of working rules was drawn up; classified registers were prepared showing the condition of every bustee in the town; rules were prescribed to regulate the building of new huts; and lastly (a most useful measure) powers were given to the Chairman to deal with bustees which were too small to admit of the elaborate procedure of sections

280-283 of the Act.

11. Finances of the municipality.—The condition of the municipal fund, the during the year 1681 was satisfactory. After deducting the sinking fund, the not indebtedness of the corporation to debenture-holders and Gevernment, which on the 1st January 1881 stood at Rs. 1,27,75,987, was reduced during the year to Rs. 1,24,02,270. Part of the 6 per cent debenture loan will become ropayable in 1884; and as it is probable that the Commissioners will be able to borrow at a lower rate, it is hoped that a saving in interest will then be effected. Partly owing to the delay in settling the preliminaries for the extension of the water-supply, and partly owing to the large balance at the credit of the municipality, no loan was raised during the year. The amount expended from the balances on water-supply and drainage works amounted to Rs. 4,00,635. The opening and closing balances of the revenue account, including value of stores in stock and advances, and deducting debts and deposits, were—

			$\mathbf{Rs.}$	Δ.	P.	Rs.	٨.	P
Opening balance . Receipts—						15,40,936	12	1
General fund		1	9,38,749	10	0			
Water-rate fund .	••		4,64,769	5	3			
Timber to f 1			2,46,831	8	1	00 50 050	_	
Miscellaneous .	•	<b></b>	••••			26,50,350 9,571		1
Grand Total .				•••		42,00,858	9	6
Expenditure—								_
A 14 1	••	1	9,62,126	8	8			
737-4			5,12,870		10			_
T: 14' 4 8 3			2,38,720		4			•
Written off to profit a		•	48,086					
· · · · · · · · · · · · · · · · · · ·	- LIG 1000	٠٠,	1.7,00.00		`	27,61,804	5	2
Water-supply extension	m					2,07,572		7
Duninger						1,93,062		8
TraineRe .		••				1,00,000	**	
Total expenditure			•••••			31,62,439	5	5
Closing balance						10,38,419	4	ī
-								_

The opening balance of the year was thus reduced by Rs. 5,02,517.

12. Income of the year.—The following statement shows the actual revenue of the municipality during the year 1881-82 as compared with that of the previous year:—

ITEMS OF INCOME.			Income during 1880-81.	Income during 1851-82.
			Rs.	Ra.
House-rate	•••		10,07,462	10,00,761
Police-rate	***		3,01,474	3,07,947
Lighting-rate	•••		2,41,807	2,51,704
Water-rate			3,91,512	3,93,738
Receipts from licenses	on trades and			
fessions			2,29.908	2,85,476
Tax on carriages and an	imals		1 21,354	1,58,674
Rent of houses, gardens	, markets, &c.		1,71,198	3,84,337
Fines and penalties			43,431	11,792
Miscellaneous		•••	1,84,882	1,53,929
Payments for municipa	d services ren		, ,	•
to individuals	•••		2,62,959	2,04,259
Advances and deposits		•••	••••	3,58,440
	Total		29,55,987	35,11,057
				, ,
Add balance at the close as per statement No. 1	of the year 186 I appended to	30-81, this		
report	•••	•••	*****	18,69,010
The total amount availa		diture		53,80,067
during 1881-82 was th	raterora	***	*****	00,00,001

13. Expenditure.—The following statement shows the expenditure of the municipality under the different heads of revenue account as compared with the sums expended in the previous year:—

ITEMS OF EXPENDITURE.	E	apenditure during 1980-81.	Expenditure during 1881-82.	
		Rs.	Rs.	
Interest on debt		7,98,034	7,24,745	
Head office establishment		1,91,728	1,54,786	
Collection of rates		55,049	1,47,014	
Conservancy and cleansing		2,06,424	2,37,847	
Police	•••	3,00,187	3,12,097	
Registration of births and deaths		5,933	5,908	
Lighting	•••	2,36,398	2,35,823	
Construction and maintenance of roads		2,41,464	6,37,890	
Watering roads		47,530	55,082	
Draiuage works		48,185	7,34,177	
Water-supply		1,89,329	5,77,980	
Repair of buildings	•••	8,379	55,323	
Other works of public utility		6,529	63,661	
Sanitary and charitable establishments	•••	1,77,026	39,692	
Miscellaneous	•••	1,20,605	29,170	
Repayment of debt		3,09,842	2,84,545	
Advances and deposits returned		•••••	3,69,414	
Total	• •	29,42,642	46,52,154	

- 14. The balance remaining in hand at the close of the financial year 1831-82 was Rs. 7,27,913. Of this amount Rs. 5,99,755 was the actual balance, and the remainder, Rs. 1,28,158, represented deposits. These figures will not agree with the figures given in the annual report of the nunicipality, a copy of which was forwarded to the Government of India with the letter from this Government, No. 475, dated the 12th August 1882, as the report was prepared for the calendar year 1881. By Act I (B.C.) of 1882, however, it was prescribed that the municipal year in Calcutta should in future begin with the month of April. The next report will therefore embrace the transactions of a period coinciding with the official year 1882-83.
- 15. Condition of separate funds.—The water-rate fund receipts at a 3 per cent rate fell short of the expenditure by Rs. 48,102. The Commissioners have raised the rate to 3½ per cent for the current year. The police-rate, which is levied concurrently with the water and lighting rates, and falls on the same individual, and which now yields a considerable surplus over expenditure, has been reduced by ½ per cent for the current year. The total amount to be paid by rate-payers for these three rates taken together will therefore be unchanged. The receipts of the jute warehouse and fire-brigade fund amounted to Rs. 26,611, including a contribution of Rs. 3,890 from the old fire-brigade fund. The disbursements up to the 31st December amounted to Rs. 22,360; but as the jute year ends on the 31st March, the expenses of another quarter were debitable to the credit balance, without any further appreciable receipts. The actual closing balance to the credit of the fund on the 31st March amounted to only Rs. 39, and the Commissioners have agreed to make up from the general fund any deficit that may occur in future years. The question, however, of re-adjusting the proportions in which the expenditure on the fire-brigade is borne by Calcutta and by the Suburbs is still under the consideration of Government.

The maximun rates leviable by law, and those actually levied during 1881, are shown below:—

				inum.			ni in 1981.
House-rate ···	•••		10 pe	r cent.			er cent.
Water-rate	•••	•••	6 ~	**		3	,,
Lighting-rate	***		2	,,		2	17
Police-rate	•••	•••	3	,,		21	**
	Total	•••	21		٠	15	

The municipality have therefore a considerable reserve of taxation, which it is estimated would bring in not less than Rs. 7,50,000 per annum.

Profession (

16. The Assessment Department.—During the year 1881 the work of this department of the municipality was satisfactorily performed. All the tiled huts in the town were checked with the help of the plans prepared for the use of enumerators employed in taking the census of the town. Numbers were put on all existing huts, and those which did not exist were struck off from the assessment registers. The valuation of 2,224 premises was enhanced, and that of 702 was reduced on ro-assessment. The valuation of 4,026 premises was cancelled on account of the removal or demolition of tiled huts. The result of these operations was an increase of Rs. 2,89,538 in the assessed annual value of landed property in the town and a decrease of Rs. 2,66,631, or a not increase of Rs. 22,907 in the assessment. The gain to the municipality in the shape of increased demand under the several rates was Rs. 3,436, as shown below:—

						ILB.
House-rate		•••	•••		•••	1,718
Water-rate	•••	•••	•••		•••	687
Police-rate	•••		***	•••	•••	573
Lighting-rate	•••		•••	•••	•••	459
				Total		3,436

17. Work of the License Department.—The License Department was reconstituted in 1880, and now exercises control over the receipts from six heads—

			1880.	1881.
			Rs.	Rs.
1.	Trades and profession licenses	• • • •	2,42,263	2,65,997
2.	Carriage and horse do.		1,08,143	1,03,823
3.	Trade refuse fees	•••	24,885	27,661
4.	Cattle-shed registry	•••	331	361
5.	Cart registration fees (gross)		60,209	73,091
6.	Hackney-carriage registration	•••	17,491	16,726
	Total .	•••	4,53,322	4 87,659

The receipts from trades and profession licenses in 1881 exceeded those for any previous year by more than Rs. 10,000. The number of such licenses granted was 26,295, against 27,759 in 1880. Thenumber of Joint-Stock Companies increased from 178 to 185, and of merchants, agents, and wholesale dealers from 1,279 to 1,400; while the number of practising licentiates of medicine, apotheoaries, and veterinary surgeons rose at a bound from 112 to 223. No less than 1,561 defaulters of previous years were brought to account in 1881. As might have been expected, the increased activity of the municipality resulted in a large increase in the number of appeals against the assessments, there being 401 in 1881, against 84 in the previous year. Of the 401 appellants, 12 were exempted on inquiry, 216 were reduced to a lower class, and in 172 cases the original assessment was upheld. One case was pending at the close of the year.

18. There was a decrease of 477 hackney-carriages, which is attributed to the competition of the tramway. There was a large increase in the number of carts registered during the year, the number rising from 15,042 in 1880 to 18,095 in 1881. The hackney-carriage fund, which had on 31st December 1881 a closing balance of Rs. 18,260, has been closed, and the receipts will in future be treated as an asset of the police fund.

19. Litigation of the municipality.—The municipality was engaged in 21 civil suits during the year, either as plaintiff or defendant. Of these 21 cases, 15 were decreed or compromised in favour of the corporation, 1 was pending at the end of the year, and in 5 the Commissioners were unsuccessful. Altogether 13,887 persons were prosecuted for various offences against the Municipal Act and bye-laws, of whom 4,096 were fined, 3,544 warned and discharged, and 556 cases were dismissed. The fines imposed amounted to Rs. 16,815. In one case the municipality were made defeudants in

- a prosecution for causing a nuisance by filling a tank with sweepings. The decision of the Magistrate implied that the Commissioners had no right to create the smallest nuisance, even temporarily, by filling tanks with refuse, even though their object in so doing was permanently to put an end to a much more serious and dangerous nuisance.
- 20. Town improvement and road work done during the year.—During the year new streets were opened out to a lineal extent of 8,922 fect, or about a mile and three quarters, and an equal length of public ditches was converted into metalled paths. In order to facilitate the process of widening thoroughfares, a list was prepared containing proposals for 83 distinct projects, arranged in 5 classes according to their rolative importance and cost. Out of these, 31 projects, estimated to cost Rs. 18,779, received the sanction of the Commissioners and were taken in hand during the year. The progress actually made, however, before the close of the year fell considerably short of this. Delay occurred in the land acquisition proceedings, and by the 31st December only Rs. 10,220 had been expended out of the sanctioned grant.
- 21. Water-supply.—The average daily supply of filtered water decreased from 7,407,256 gallons in 1880 to 7,208,453 in 1881. This was attributable partly to the total cessation of the supply at Tallah for 37 hours consecutively, and partly to the choking of the filters in August and an accident to one of the engines at Wellington Square in September. During the year an independent main was laid between Wellington Square and Tallah, by which leakage and waste of water bave been obviated to the extent of half a million gallons a day. Arrangements are also in progress for making a large increase in the supply of unfiltered water, and these, when completed, will set free all the filtered water now used in watering the streets, and at latrines and night-soil depôts, for domestic use. The filtered supply which will thus be made available for ordinary household consumption is estimated at from 1,000,000 to 1,300,000 gallons daily. The total expenditure on the water-supply of the year amounted to Rs. 4,91,000, exclusive of the cost of making connections or the charge for the distribution of principal amounted to Rs. 2,94,000.
- 22. Drainage.—The drainage system of the town is now approaching completion, and it is hoped that by the end of the year 1853 the work will be brought to a conclusion. At the beginning of the year there remained 35:27 miles of pipes to be laid down. During the year 14:15 miles were completed, and only 21:12 miles remained on the 1st January 1852. The total outlay amounted to Rs. 1,96,201, against Rs. 1,37,351 in the previous year.
- 23. Tunk-filling.—During 1881 an important change was introduced in the law, which had the effect of obliterating the distinction between the tanks situated within, and those situated outside, private enclosures. By this change the difficulty previously felt by the Commissioners in the work of tank-filling was greatly lessened. In the past year the total cost of the operations was Rs. 4,945, of which Rs. 2,749 was recovered, the net cost to the municipality being only Rs. 2,196. Operations were begun upon 20 tanks, of which 14 were completed by the end of the year.
- 24. Bustees.—In 1880 a general register of bustees was prepared, from which it was found that the town contained 486 bustees, all of which were more or less in need of improvement. Before the close of 1880, 9 bustees, forming the Soortee Bagan and Patwar Bagan blocks, were inspected by medical officers, and operations were undertaken in four more blocks during 1881.
- 25. Meteorology of the year.—The weather of 1881 was normal, and the mean temperature of the year was 2.2° lower than the average of previous years. The prices of food were among the lowest of past years. Rice sold at from Rs. 2.8 to Re. 1-14 per maund, according to quality, and the price of butcher's meat was also lower than in 1880. The quality of provisions exposed for sale in the markets was systematically inspected, with the best results.

26. Vital statistics.—The number of births registered during the year was 7,458. The birth-rate per 1,000 of population according to the recent census was 17.2. From a comparison between the birth and death returns for 1880 and the number of children under one year of age found alive in Calcutta on the 17th February 1881, it is clear that the registration of births is still very defective. The birth-rates of the different sections of the community were—

			38K1,	1880.
Christians	•••	•••	26.9	32.8
	(Ilindoos		18	17.9
Asiatics	Mahomedans		14.2	14.9
	Other classes		5.2	5

27. The number of deaths recorded in the town during 1881 was 13,030 which was considerably in excess both of the mortality of 1880 and of the average mortality of the past 10 years. The number of deaths from each of the main diseases during the last 5 years was—

11	51		. : - :			- 4				7. 1. 1.2. 1		, <b></b>	
		,	î rabs				Cholera.	Diarrhoa and dysentery,	Pover.	Small-pox.	Other causes	Total.	Bate per 1,000 of population,
1877 1878 1879 •		:::				=======================================	1,518 1,338 1,156 805	1,683 2,010 1,516 1,267	5,151 6,086 4,796 3,797	67 1,495 772 114	5,385 5,467 ±,774 5,698	13,704 16,396 15,644 11,681	81'6 87'8 80'1 29'9
1861			Мен	ın nııı	nber	:::	1,1% 1,663	1,619 1,491	4,957 3,765	612	810,4 810,4	13,708 13,030	31°G 30

The death-rates in the different wards of the town present the same wide variations as in former years, ranging from 4.6 in Waterloo Street and 8.9 in Burra Bazar to 33.4 in Hastings. The main factor in the general increase of mortality was cholera, the deaths from which were higher than in any year since 1876. Fever, on the other hand, caused practically the same number of deaths as in 1880, and far fewer than the decennial average. This is the more surprising because the mortality from this cause was exceptionally high in the neighbouring districts of Nuddea and Moorshedabad. The following statement shows the deaths per 1,000 of population at different periods of life in London and Calcutta:—

f	 										
., ., ., .					Under one year,	1-4.	519.	20—50.	40 – 50.	60.	All agr≃.
				- 1							
London Calcutta	 •••	:::	::		179 423	43 62	5·1 17·5	8°6 18 5	22°0 22°0	82°7 69	23°1 30

The differences are chiefly in the earlier ages, and it is remarkable that over the age of 60 the advantage appears to be on the side of Calcutta. This is probably due to the custom which prevails among the upper and middle classes of the native community by which persons falling dangerously ill are removed to their homes in the interior before death actually takes place. The number of deaths recorded in the suburbs during the year was 11,143, which gives a death-rate per 1,000 of population of 44:3. The large excess of this over the rate for Calcutta is very remarkable, and indicates the necessity of extending to the suburbs those advantages of drainage and water-supply which have done so much for the town.

#### MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

28. The number of municipalities under Act V (B.C.) of 1876 was as follows:—

					1889-81.	1881-92.
First class mu	nicipalities		•••	•••	25	26
Second class	ditto			• • • •	99	99
Unions		•••	•••		66	58
Stations		•••	•••	•••	2	2
			Total		192	185

- 29. There was an increase of one in the number of first class municipalities. The town of Pooree, where large crowds of pilgrims annually throng to the temple of Juggernauth, was raised from the status of a union to that of a first class municipality, with effect from 1st April 1881.
- 30. Although the number of second class municipalities remained the same during the year, one new town was brought under the Act, while another was merged in an adjacent municipality of the first class. The town of Goalundo. in the district of Furreedpore, situated at the junction of the rivers Ganges and Jabuna, and the terminus of the Eastern Bengal Railway, which had previously been administered by an informal committee, was created a second class municipality with effect from 1st June 1881. On the other hand, the cantonment of Cuttack, which had previously been separately shown in the returns, was amalgamated with the municipality of Cuttack during the year under report, so far as the assessment and collection of the municipal states were concerned. By the creation of the new district of Khulna, the five second class Satkhira. S. Chanduria. Kalaroa. 4. Kaligunge. 5. Debhatta. municipalities, named in the margin, were transferred from the district of 24-Pergunnahs to that of Khulna. Since the close of the year, orders have been issued to withdraw two of these towns,
  - 31. There was a decrease of 8 in the number of unions. This was due partly to the withdrawal of the provisions of Chap-Guptipara In the district of Bullaghur Hooghly. Syedpore, in the district of ter III of Act V (B.C.) of 1876 from the places named in the margin, and partly to the amalgama-tion of the cantonments at Barrackpore and Dumpedpore. Chowse, in the district of Shalus-Dum with the adjacent municipalities. One union, Pulkote, in the district of Lohar-

that of Poorce, was, as stated above, created a first

Kalaroa and Kaligunge, from the operation of the Municipal Act.

32. During the year the name of the North Suburban Municipality was changed, and it is now known as the Baranuggur Municipality. The between this municipality and the Suburban Municipality, letters and applica-tions intended for the one being frequently sent to the other. The former municipality, moreover, had really little of a suburban character about it.

class municipality.

Constitution of Committees .- The constitution of the committees of the various municipalities was as shown in the table below:-

				_====	
	Europeans.	Natives.	Total.	Officials.	Non-officiats.
		·	!	·	
	1880-R1. [181-82.	1680-HI. 1881-#2.	1480-81, 1881-62.	1850-81, 1881-52.	1840-81, 1881-82.
			\		!
First class municipalities	142 200	811 337	403 B27	161 156 357 351	332 841 935 970
Second class municipalities	) al 4	1,020 1,046 441 887	1,825 1,351 450 3M	35.7 35.1 32 54	418 857
Viciona	1 11 17	12 12	26 20	3 3	23 26
Total .	510 526	1,784 1,772	2,294 8,296	588 604	1,711 1,090
	1 1	1 1	1 )		

Compared with the figures of the previous year, there was an increase of 4 in the total number of Commissioners. The number of European Commissioners rose from 510 in 1880-81 to 526 in 1881-82, thus showing an increase of 16. On the other hand there was a decrease of 12 in the number of native Commissioners, which fell from 1,784 to 1,772. The number of official Commissioners increased by 21, and that of non-officials decreased by 17. The net increase in the total number of Commissioners was therefore four.

The explanation given in paragraph 29 of the report for 1880-81 regarding the apparent disrogard of the provisions of section 15 of the Municipal Act respecting the proportion to be observed between official and non-official Commissioners in the constitution of municipal committees applies also in the year under report.

			•			
N	AMES OF MUNIC	HPALITI	20	No. of ordinary meetings.	No. of special meetings.	No. of sub-committee meetings.
1.	Burdwan	•••	***	12	4	*****
2,	Midnapore	•••		14		12
3,	Hooghly and	Chineur	dan	18	3	8
4.	Scrampore			12	4	19
5.	Utterpara			12	3	*****
6.	Howrah	***		21	7	. 12
Ť.	Suburban			12	1	16
8.	Kishnaghur			130	3	*****
Ñ.	Santipore	•••		24		******
10.	Ranaghat	***		15	*****	*****
ĩĩ.	Jassoro	***		9	*****	*****
12.	Rampore Bea	ulanh		11	*****	*****
18.	Darjeeling	***		11	*****	*****
14.	Daces		•••	11		*****
15.	Obittagong	•••		-6	*****	21
36.	Commillah			ŏ	*****	
17.	Patna			14		******
18.	0			8	*****	
19.				B	1	*****
20.	Mozusterpore	•••	•••	ıĭ		
	Mokumerpore	•••	***	" iö	•••••	
21.	Durbhunga		•••	7	*****	
23.	Chupra	•••	;	12	*****	
23.	Monghyr	•••	•••	13		••••
24.	Bhagulpore	•••	•••	11	•	
25.	Purneah	• • • •	•••		•••	*****
26.	Pooree	•••	***	10		

number of meetings held by the Commissioners of first class municipalities. It will be seen that, with the exception of Jessore, the Committees of municipalities in the Burdwan and Presidency Divisions, and of Patna, Monghyr and Bhagulpore complied with the provisions of section 40 of the Act and met generally once a month. The Committee of the Chittagong Municipality held only six meetings during the year.

meetings during the year.

In the Burdwan Division much interest was displayed by the Commissioners in the management of the municipalities. In the Burdwan Municipality it is reported that the Commissioners devoted much care and attention to their duties. In Midnapore,

In two of these no business was done as the Commissioners present dud

it is said that many of the native members evinced a lively interest in the affairs of the municipality. In Hooghly the Municipal Commis-sioners are reported to have generally taken an active interest in the affairs of the municipality considerable at a sacrifice of time and labour, and to have worked hard in personally revising the assessment of the house- rate, checking the list of irrecoverable balances, holding local enquiries and organizing an establishment of nightmen and settling the details of the plan adopted for carrying out the objects of Act VI (B.C.) of 1878. The Municipal Committee of Utterpara was composed entirely of non-official resident Commissioners, with the exception of the Chairman, who was the Sub-divisional Officer of Scrampore. The management of this municipality has been highly Successful, and shortly after the close of the year under report the Lieutenant-Governor took occasion to mark his appreciation of the good work done by the Vice-Chairman Baboo Bejoy Kissen Mookerjee by appointing him to be Chairman for a term of two years. The Chairman of the Scrampore Municipality in his report has spoken very highly of the services rendered by the Vice-Chairman of the Municipality, an elected non-official Commissioner, and a modical practioner. It is stated that he devoted a very great deal of time to his duties and exercised almost all the powers of the Chairman. The Municipal Commissioners of Howrah did a good deal of hard work, and their attendance at meetings was very regular. In the Presidency Division the attendance of the Suburban Commissioners was not very satisfactory. Only two Native Commissioners attended more than ton meetings. In Kishnaghur, also, the attendance of the Commissioners was not satisfactory. Only two members, besides the Vice-Chairman, attended more than ten meetings. The business of the Santipore Municipality was managed, as in Utterpara, by nonofficial Commissioners, but their attendance at meetings was indifferent. At Ranaghat the attendance of the Commissioners was fairly good, but at Jessore only one Commissioner attended as many as seven meetings out of the nine held during the year. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz. Rampore Beauleah and Darjeeling, the Commissioners are reported to have taken much interest in their work. In the Dacca Division the Vice-Chairman of the Dacca Municipality, who is also the Joint-Magistrate of the district, thus reports about the committee:- " As I reported last year, I am glad to say that I consider the Dacca Municipal Committee to be an intelligent and good committee. The members take a rational interest in what goes on. They criticise fairly and independently without the slightest attempt at obstruction. Long speeches are unknown, and yet there is a perfectly free discussion on every point of interest; the fact being that the Commissioners are elected from what I consider the proper

class of men-men of knainess, and professional men, who know the value of time, and do not waste it unnecessarily, yet who are fully alive to the interests of the town and people." In the Patna Division the attendance of the Commissioners is reported not to have been so satisfactory as could be wished. In the Bhagulpore Division the Commissioners of the Monghyr, Bhagulpore, and Purneah municipalities took much interest in their work, and attended fairly the meetings of the committees.

35. The number of meetings held in the second class municipalities in the Burdwan and Presidency Divisions was on an average 12 during the year; in the Rajshahye and Cooch Bohar Division 11; in the Dacca Division 11:6; in the Chittagong and Bhagulpore Divisions 9; in Orissa 10.7; and in Chota Nagpore 8. The Patna divisional report contains no infor-

mation on this point.

Elective System .- The elective system was in force in only three municipalities of the first class, as in the previous year, namely Scrampore,

Burdwan, and Kishnaghur.

In Serampore there was originally no property test in the election of members. A test was, however, introduced during the year, and it was provided that the qualification for voters should be the payment of rates to the amount of Rs. 4 during the year, and for candidates of rates amounting to Rs. 10. The number of nominated Commissioners was raised from three to six, while that of the elected Commissioners was reduced from 15 to 12. Owing possibly to the introduction of the property test, there were fewer candidates than vacancies for election, and the number of elected candidates was

In Burdwan there were four vacancies, and seven candidates were proposed for election. In one of the four wards into which the municipality is divided, there was one vacancy and one candidate. In the remaining three wards 1,133 votes were recorded for the six candidates proposed for election, 6,000 persons being eligible to vote. The contest between two candidates at the polling for one of these wards was more severe than usual, one of them getting 743 votes and the other 296. The people are, beginning to understand the elective system, and they are now taking more interest in matters relating to the

municipality.

In Kishnaghur the system worked without friction, but the amount of interest displayed by the people in the election of their representatives was very slight. The members elected were nominated by a few of the rate-payers, and as there was no contest, they were returned as a matter of course.

37. Ward Committees .- The provisions of the Municipal Act for the subdivision of the area of a municipality into convenient wards, and for appointing respectable residents to be ward Commissioners to supervise conservancy, sanitary and other matters in them, were had recourse to in only two municipalities in the Burdwan Division, viz. Scrampore and Howrah. In Scrampore four ward committees were appointed to assess the municipality, but the work of assessment is reported not to have been done in a satisfactory way. In Howrah the system was not literally carried out, but for purposes of supervision the town was divided into sections, and each section was placed in charge of a Commissioner who had his residence within it. This system has had consider-

In the Presidency Division the Commissioners of the Suburban Municipality at a meeting passed a resolution for the abolition of ward committees. It is stated in their annual report that these committees have not proved successful in the suburbs, and that an amount of friction was produced, which threatened seriously to interfere with the efficient working of the municipality. The Chairman of the Kishnaghur Municipality states in his report that, since the close of the year, six sub-committees have been appointed for the six wards into which the municipality is divided, and he promises to submit a report of

their working in his next administration report.

In the Rajshahye and Cooch Behar Division the Commissioners of the Rampore Beauleah Municipality appointed during the year officers called mobulla representatives. Their duties are reported to be of a consultative nature, they being required only to report to the Commissioners on petitions for the reduction of taxes and on other miscellaneous matters. In the Dinagepore Municipality these were five ward Committees working during the year under report. Their duty was to report and express opinions on petitions for reduction or remission of taxes. In the Rungpore Municipality, also, there were two such committees appointed during the year. They were employed in making and revising assessments, but no powers were delegated to them under section 53.

In the Dacca Division it is reported that a scheme was drawn up by the Chairman of the Dacca Municipality, during the year, for the creation of elective ward committees. The subject was still under the consideration of the Commissioners when the year closed. In the Burrisal Municipality there were ward committees appointed under section 50 of the Municipal Act for each of the wards into which the town is divided, and powers were given to them to prepare new assessment lists under sections 79 and 80 of the Act. No report has yet been submitted regarding the working of these committees. In the Municipality of Bazitpore, in the district of Mymensingh, there were five ward committees for the five sections into which the municipality is divided. They prepared the assessment lists of their respective wards, but the Commissioner reports that the work was not very satisfactorily performed.

the Commissioner reports that the work was not very satisfactorily performed. In the Patna Division ward committees were in existence in the Municipalities of Patna, Arrah, Gya, and Chupra, but the Commissioner reports that, except in Gya, these committees did not do much work. In Gya they are reported to have worked satisfactorily by looking after conservancy matters.

In the Bhagulpore Division there were no regular ward committees in any municipality, but in Bhagulpore a system was adopted somewhat similar to that in force in Howrah, the town being divided into six wards or blocks, each of which was placed under the supervision of one or two Commissioners.

In the Chota Nagpore Division, in the Municipalities of Hazaribagh, Chattra, and Echak, sub-committees, consisting of two or three members, were formed and deputed to the various wards into which the towns are divided for the purpose of revising the assessments, but no powers under section 53 of the Municipal Act were delegated to them. In Purulia the town was divided into beats, and each beat was placed in charge of a member of the Municipal Committee.

38. Municipal Renches.—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

<del></del>							
NAMES OF MUNICIPALITIES.	Namber of cases.	Number of persons convicted.	Number sequitted,	Namber ponding.		fite	
				-	Rs.	A.	P.
Burdwan	943	981	97	•••••	650	5	0
Midnapore	178	159	82	5	72	7	0
Hooghly and Chinsurah	285	282	32		432	1	0
	499	481	63	•••	607	0	ø
Utterpara	172	166	6	•••	257	12	0
Howrah	1.272	1,104	136	32	1,879	15	9
Suburban	2,194	1,849	313	, 32	10,974	0	0
	231	219	37	2	173	15	0
Santipore	112	131	24	•••	99	4	0
Ranaghat		Not repor	rted.		135	10	6
Tananan	129	108	21	***	65	4	0
	90	105	53		223	0	0
		No	bench appo	ointed.			
Dacen	611	668	119	26	953	2	0
Chittagong		No	t reported.				
Commillah	49	43	• 6		97	5	Ú
Datas	1.728	1.304	414	10	3,439	6	3
		154	73		286	0	0
Arrah	193	180	12	1	198	0	0
Mozufferpore	28	89	2	•••	72	0	0
Durbhunga	68	222	2 .	•••	237	0	0
Chupra	180	86	44	•••	80	0	0
Monghyr	585	594	195		255	9	0
Bhagulpore	58	48	17	•••	129	12	0.
Purneah	28	28	14	•••	27	12	0
Pocree	261	117	95	3	110	0	0
	Burdwan Midnapore Hooghly and Chinsurah Serampore Utterpara Howah Saburban Kishnaghur Santipore Ranaghat Jessore Rampore Benulcah Darjoeling Daoca Chittagong Commillah Patna Gys Arrah Mozufferpore Unblunga Ohupra Monghyr Bhagulpore Purneah Parneah	Names of Municipality   Names of Municipality	Names of Municipalities	Name of Municipalities   Namber of cases.   Namber of persons cases.   Name of persons cases.   Namber of persons cases.   Name	Name of Municipalities   Name of persons convicted   Name of persons convicted   Name of persons convicted   Name of persons convicted   Name of persons convicted   Name of persons of the persons of	Names of Municipalities	Name of Municipality   Name of convicted   N

The amount of fine inflicted is reported to be inadequate in many instances. On this subject the Magistrate of Dacca reports as follows:—
"I regret to say that the sympathy of the Dacca public is against anything like sanitation when it interferes with the comfort (as they think), but in reality with the old established dustor prevailing amongst them. This shows itself in quarters higher than one would expect; for the Bench of Honorary Magistrates sitting in municipal cases has all along shown itself on the side of offenders against sanitary laws. There are some exceptions to this, but I fear they only prove the rule. To such extent has this provailed that the Magistrate has, in several instances, thought it necessary to refer orders passed by the Bench of Magistrates, to the High Court, with a view to their being set aside, where such orders were manifestly against evidence and were seemingly passed from a desire to obstruct the executive of the municipality in the proper discharge of its duty." The work of municipal benches was considerably retarded by the decision of the High Court in the case of Woods versus the Corporation of the Town of Calcutta, in which it was ruled that Municipal Commissioners sitting as Honorary Magistrates should not try municipal cases, but since then the Legislature has settled the point by the explanatory clause appended to section 555 of the new Criminal Procedure Code, Act X of 1882. The table below shows the work done by Benches in second class municipalities, where such Benches have been constituted:—

Number	. NAMES OF MUSICIPA	LITIKS.	Number of cases.	Number of persons convicted.	Number acquited.	Number pending.	-	ount fine dized		
							Rs.	A.	P.	
1.	Culna		113	116	***	•••	145	0	0	
2.	Cutwa	•••	34	54	5	1	74	0	0	
3.	Dainhat		3	3		***	3	0	0	
4.	Raneogunge		112	144	12	•••	401	0	ø	
5.	Ghattal	•••	4	5			1	10	0	
6.	Chunderkona		4	3	1		2	8	0	
7.	Tumlook	•••	43	47	9		5 <b>3</b>	0	0	
8.	Baidabatty	•.•	441	407	38	21	493	0	0	
9	Bhuddessur		373	264	9		431	0	0	
10.	Bansbariah	•••	1	1	•••	•••	1	0	0	
11.	Rajpore		85	131	27	1	88	0	0	
12.	South Dum-Dum		14	13	2	•••	12	4	0	
13.	North ditto		11	11	•••	•••	11	8	0	
14.	South Barrackpore		53	47	6	•••	49	0	6	
15.	North ditto	•••	63	63	•••	•••	78	4	0	
16.	Pubna		69	259	52		149	0	0	
17.	Sherepore		19	35	5	•••	114	0	0	
18.	Naraingunge		76	101	2	•••	78	0	0	
19.	Burrisal	•••	208	183	31	4	165	11	0	
20.	Colgong		158	147	15	2	88	12	0	
21. 1	Sahibgunge	•••	140	107	33		91	14	0	
	Cuttack	•••	302	215	148	2	808	9	6	
23.	Balasore	•••	149	209	22	2	176	14	0	
24.	Purulia		135	204	12		222	14	0	

39. Assessments.—In the Burdwan Division the Commissioners of the Midnapore Municipality made a fresh assessment of the house property in the town. The Commissioners themselves made the assessment, each one taking one or two, and in some cases three mobullahs. The fresh assessment came into force from lat July 1882. In the Hooghly Municipality the non-official Commissioners personally undertook to make a revision of the house-rate. The effect of the revision could not be ascertained within the year, as many of the potitions of appeal presented against the revised assessment were not disposed of when it closed. The assessment of the Serampore Municipality was revised during the year under report. The result of the revision was a

diminution of Rs. 127 per annum in the demand of the house-rate. Ine\_assessment was made by the Commissioners, and it is reported to be unequal in its incidence. The Chairman of this Municipality, who is the Sub-divisional Officer of Serampore, in submitting his annual report to Government drew attention to the unsatisfactory nature of the system allowed by the existing law under which the assessment of the tax on houses is made by the Commissioners themselves. These have no skill or experience in the difficult business of valuing house property, and they moreover labour under the disadvantage of having personal interest in the matter. Mr. Carstairs pointed out that in England, municipal bodies employ a professional valuer for work of this kind, and he pressed the question whether similar arrangements should not be made in this country. The question is one of some magnitude and importance, and will be considered in connection wito the new Municipal Bill. The assessments in the Culna and Raneegunge municipalities were revised during the year. As heretofore they were made according to the circumstances and property of the people. The result of the revision has been an increase of Rs. 838 in Raneegunge and a decrease of Rs. 397-8 in Culna. In all the second class municipalities in the district of Midnapore the assessment was revised during the year. It is stated that this operation is performed every year. The result of the revision was a slight increase in Ghattal and Chundrakona, and a slight decrease in Tumlook as regards the collection of the house-tax.

\*\*40. In the Presidency Division a partial revision of assessment of house property in the Suburban Municipality was undertaken during the year. Nine thousand six hundred and thirty-three houses (viz. 1,326 pucca and 8,307 thatched), scattered throughout the suburbs, were in-pected and revalued. The financial result was an increase in the house-rate of Rs. 9,208-15 and in the house-service fees of Rs 4,076 a year, the reductions on the other hand made on petitions and by striking off ineffective assessments amounted to Rs. 1,862-8-9 and Rs. 2,33-2 in house-rate and house-service fees respectively; the not increase therefore was Rs. 7,346-6-3 in the former and Rs. 1,743-14-0 in the latter. It is reported that in fixing the valuations of the houses, the principles laid down in section 92 of Act V (B.C.) of 1876 was, as far as practicable, adhered to. All houses let out to tenants were valued at the actual rent at which they were lot, and in the case of houses which were occupied by their owners and which were not built with the object of being leased out, the valuations were made after careful consideration of the accommodation, position, and condition, as compared with neighbouring houses which were let. The assessment of the Ranaghat Municipality was under revision when the year closed.

41. In the Rajshahye and Cooch Behar Division a general revision of the assessment was made during the year in the Darjoeling Municipality. The result of the revision was an increase of revenue under the head of "Tax on holdings" of 4.4 per cent. over that of the previous year. Revised assessments were also made during the year in the municipalities of Nattore, Pubns, Serajgunge, Kurseong, and Julpigoree. In Bogra and Sherepore there was no general revision of assessment, but there were enhancements of the tax in certain cases. The result of the revision in Pubns, Serajgunge, and Kurseong was an increase of Rs. 424, Rs. 114, and Rs. 774 respectively in the annual demand of the tax on persons occupying holdings within the municipalities. In Serajgunge the revision was undertaken with a view rather to equalize the incidence of assessment than to realize increased revenue.

42. In the Dacca Division a revision was made of the tax on persons in the municipalities of Naraingunge and Madaripore, the effect in both cases a decrease in the not demand. In Naraingunge this amounted to Rs. 120-12-6. In the Kishoregunge Municipality in the district of Mymensingh the assessment was revised with the result of an increase of Rs. 257-12 in the annual demand of the tax.

43. In the Patna Division a general revision of assessment was made in the first class municipalities of Chupra and Arrah. The result of the revision in both cases was an increase in the demand of the tax.

44. In the Bhagulpore Division a general revision of house-property in the Monghyr Municipality was undertaken during the year under report. The last assessment was made so long ago as the year 1869-70. The result of the

revision is reported to be a decrease of Rs. 2,131 in the nominal annual demand of the house-rate, and is attributed to the restriction of the municipal boundaries in 1875, and the destruction, about five years ago, by the encroachments of the river Ganges, of nearly the whole of a mobullah or section of the town called the Lall-Derwaza. There was, however, no real reduction in the municipal income, the actual collections being in excess of those of the provious year. The assessment of the Maldah Municipality was also revised during the year, and was fairly distributed among the rate-payers according to their circumstances. There was no increase or decrease made by the revision, but only an improvement in the collection of the tax. In the Kissengunge union a revision of the assessment was made with the result of an increase of Rs. 337-8 in the demand of tax.

45. In the Chota Nagpore Division the assessment of the Hazaribagh Municipality was revised during the year, but the new assessment has come

into effect since the close of the year.

46. Fresh imposts levied during the year.—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and other animals, were extended to the Municipality of Jessore. Sanction was also given to the Commissioners of the Sasseram and Doomraon Municipalities in the Patna Division, to the levy of a fee, not exceeding that specified in section 134 of the Municipal Act, upon all carts kept or habitually used within the limits of the municipalities. In the case of Doomraon the orders took effect from the beginning of the current official year. Authority was also given during the year to the Commissioners of the Jajpore Municipality in the Orissa Division to register all carts kept or habitually used or let for hire within the municipality, and to charge a fee for such registration at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

Towards the close of the year sanction was accorded to the imposition by the Commissioners of the Hazaribagh Municipality of a tax on all cerriages that are kept or habitually used within the municipality. Sanction was also given to the levy of a fee for the registration of carts in this

municipality.

47. Recification of Municipal boundaries.—During the year under report a proposal was submitted by the Commissioner of the Burdwan Division, at the instance of the Magistrate of Hooghly, for the transfer of a village called Mohesh Mullickpara from the second class municipality of Kotrung to the first class municipality of Serampore. This village was four miles distant from the nearest point of the Kotrung Municipality, and the whole of the intervening tract of country was within the jurisdiction of the Serampore Municipality. Its isolated position was to a certain extent anomalous, and to remedy this it was proposed to amalgamate it with the Serampore Municipality. The proposal was agreed to by the Municipal Committees of both the towns of Kotrung and Serampore, and since the close of the year it has received the sanction of Government.

Since the withdrawal of troops from the cantonment at Berhampore and its virtual abolition as a military station, it has been deemed advisable to include it within the municipal limits of the town of Berhampore, in order to provide for its conservancy and to legalize the assessment of municipal taxes upon the inhabitants. These arrangements received the sanction of Government with

effect from 1st April 1882.

On the 15th November 1881 the Commissioner of Patna submitted a proposal for the inclusion within the limits of the Patna Municipality of two tracts of country lying on the south and west of the town. The first tract contains a considerable bazar, and includes the serai or rest-house for pilgrims and other passengers to and from Gya. The management of this building is in the hands of the Municipal Commissioners of Patna. Since, however, the tract lay outside municipal limits no control could be exercised over the conservancy of the market, nor was there any safeguard against the pollution of the water of the tanks. To enable the Commissioners to provide for the dae supervision of these matters, it was recommended that this tract should be included within the municipality, and the sanction of Government was given to the proposal on the 14th December 1881. The second of these two tracts has, however, not been included in the municipality, as on local enquiry, it was ascertained that the majority of the inhabitants of the place are cultivators or agricultural labourers.

48. Income.—The following statement shows the receipts of the different classes of municipalities, unions, and stations during the year 1881-82 as compared with the previous year:—

	Income.												
	First Class Municipalities.					SECOND CLASS MUNICIPAL- ITIES.		}	NIONS. STA		TOTAL		TAL.
HEADS OF RECRIPT.	Suburbs Calcutts		Howrah.		Others in the interior of the province.		1880-91. 1881-82.		1891-82.	1880-81.	1481-82.	1880-81.	1881-82
	1880-81. 184	41-82. 1880-81.	1881-82.	1880-81.	1881-82.		ĺ						
	Rs. I	Rs. Rs.	Rs.	Ra.	Re.	Re.	Rs.	Rs.	Rs.	Rs.	Ba.	Ba.	Rs,
i. Assessed Taxes— a.—Conservancy cess b.—License on fraces c.—Tax on persons according to	1,25,826 1,4	10.889 <b>47.152</b>	58,978	28,0±0 435	41,306 428	<sub>21</sub>	6 19		<b></b>	<b>-</b>		2,01,004 5,116	2,88,472 1,475
d.—Tax on owners seconding to the					25,583	4,65,768	4,92.082	1,14,217	95,272			5,70,966	6,12,987
yearly value of houses and lands owned by them  a.—Lighting tax  Tax on carriages and animals  Tolls on roads and at ferries	44,416 4	38,372 1,20,728 20,676 61,045 9,248 3,157 150	20,669 16,216	44,140	52,923	89,434		727 215	1,218 644	16,404 930		1,38,1439	30,669
b.—Other Taxes— a.—Fees on musical processions b.—Latrine fees c. Tax on rice-stalls d.—Fishery tax s.—Tax one coal and stone and	===  - :			1,210	2,011 1,307	: :::	 326		1,222			1,219	2,611 2,529 326 485
brick and hme kilus		<b></b>					<b></b>		<b></b>	G29	580	629	550
). Miscellaneous receipts	1 1	90,847 17.543		1,37,307	2,08,379	N6,765		18,274	13,518	2,595		8,35,606	
7. Deposits and advances	1 1	23,424	616		1,570		600 934				130		900 26,68K
•													
Total	4,78,182 5,3	36.185, 2,29,891	2,43,059	7.29,349	8,71.255	(0,22,021	7, \$5,678	1,83,463	1,12,300	20,645	22,259	22,04,054	25,31,346

It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 3,25,286. The increase is shared by all classes of municipal institutions, except unions where the decrease is attributable to the falling off in numbers. The increase was distributed as follows:—

7	lotal net	increase		3,25,286		
Total amount of increase  Deduct the amount of decrease in unions						
In stations	•••	***	•••	1,611		
In second class municipalities	•••		***	1,23,652		
In other first class municipalities		•••		1,41,906		
In the Howrah Municipality	•••	•••	•••	14,268		
In the Suburban Municipality	•••			65,003		
				IN.		

As regards the various sources from which the municipal revenue is derived, it will be seen that an increase has occurred under almost every head. The following table gives the exact increase under each head:—

Heads of receipt					Amount of increase.
	•				Rs.
Conservancy cess	•••		•••		37,468
Tax on persons		•••	•••		82,952
Tax on owners according	to value of	holdings	•••		40,881
Lighting tax	***		•••		794
Tax on carriages and ani	mals				12,595
Tolls on roads and at fer.			***		20,808
Fees on musical procession		•••			792
Latrine fees			•••		2,529
Tax on rice-stalls		•••	***		326
Fishery tax	•••	***		•••	435
Miscellaneous					1,52,128
Loans		•••	•••	***	600
	•••	•••	•••	•••	26,668
Deposits and advances	***	•••	•••	•••	20,000
			Total		3,28,976

## On the other hand there was a decrease under the following heads:-

License on trades Tax on coal and stone	and brick and	 l lime kilns	•••	***	Rs. 3,641 49
		7	otal		3,690

49. In the revised forms of accounts prescribed by the Government of India, many new headings have been introduced, and it would therefore be neither convenient nor useful to institute detailed comparisons between the receipts and expenditure of 1881-82 and those of previous years. The reasons for the fluctuations of some of the principal items are however given.

50. The increased receipts under the head of Conservancy Cess were due partly to more careful collection of the demand and partly to the extension of the area of operation of the House Scavenging Act VI (B.C.) of 1878 in

certain municipalities.

51. The increase under the head of Tax on Persons was distributed between

First class Second	mu:	nicipalities	.es	Rs. 25,583 26,314
		Total		51,879

first and second class municipalities in the proportion noted in the margin. There was a decrease of Rs. 18,945 under this head in unions. The increase in first class municipalities is nominal, and is due to an error in the mode of crediting the receipts from

this tax in previous years. This mode of taxation prevails only in too first class municipalities, viz. Rampore Beauleah and Arrah. The increase in second class municipalities was distributed over almost all the divisions as shown below—

							Amount of increase.
In the	Burdwan	Division			•••		2,991
,,	Presidency	,,			•••		18,073
"	Daoca	,,	•	***	•••		4,952
"	Patna	"			•••		2,508
,,	Bhagulpore	,,		•••	•••	•••	157
,,	Orissa	,,		•••	•••	•••	668
25	Chota Nagpor	re "		•••	•••	***	701
					Total		30,050

There was, on the other hand, a total decrease of Rs. 3,736 under this head in

Amount of decrease.

Rajshahye and Cooch
Beltar Division ... \$3,71

Chittagong Division ... 565

Total ... 3,736

the Rajshahye and Cooch Behar and Chittagong divisions as shown in the margin. The increase in the Burdwan Division was due to the collection of outstanding balances, and the revision of the assessments, and in the Presidency Division to the adoption of vigorous steps for the collection of the tax. In the Dacca Division it was mainly owing to the

In the Dacca Division it was mainly owing to the creation of the new municipality of Goalundo. The increases in other divisions are principally due to ordinary fluctuations in the collections. The decrease in the Rajshahy e and Cooch Behar Division was nominal, as the tax raised in Kurseong has been shown under the head of Tax on Houses and Lands. The decrease under this head in unions was due to the abolition of several unions during the year.

52. There was an increase of Rs. 40,881 under the head of Tax on Owners.

In the Subu In Howrah				Rs. 8,358 901
In other fire lities In second		 muui	•••	27,886 3,080
lities In stations				655
	3	[ota]		40,881

The statement in the margin shows the manner in which the increase was distributed. It was chiefly due to the collection of the large balance that remained outstanding at the close of 1880-81, in consequence of the collecting establishment having been employed for a portion of that year on Census work. The creation of the union of Poorce into a first class municipality also contributed to the increase.

53. There was a gross increase of Rs. 15,966 in the Tux on Carriages and Animals, and a gross decrease of Rs. 3,371, the net increase being Rs. 12,595. The decrease took place in the Suburbs, and is due to the smaller number of carriages and horses for which licenses were taken out during the year. The extension of the tramway to Kalighat enabled many persons to give up their private carriages. The increase was distributed in the manner stated below—

					${ m Rs.}$
In Howrah	•••	•••	•••	•••	935
In other first class	municipalities	•••	•••	•••	8,774
In second class m	unicipalities				5,602
In unions	·	***	•••		491
In stations	•••		•••		164
			Total		15,966

The bulk of the increased receipts under this head in first class municipalities took place in Santipore, Jessore, Rampore Beauleah, Gya, Bhagulpore, and Purneah. In Appendix A will be found a statement showing the number of carriages and animals licensed during the year under report in first class municipalities.

- 54. The income from Tolls at Ferries showed an increase of Rs. 20,808 over that of the provious year. The bulk of the increase (Rs. 20,608) occurred in second class municipalities. This increase is due to an order passed by the Lieutenant-Governor in June 1881, by which municipalities were permitted to appropriate the receipts from ferries situated within their limits. There are now altogether 115 ferries in Bengal situated wholly or partly within municipal limits.
- 55. There was an increase of Rs. 1,52,128 under the head of Miscellaneous. To some extent this was due to an alteration of the forms of account by which a greater number of items has been included under the general heading "Miscellaneous Receipts." The sources of income which are now classed under this head are:—

under this nead are.—		Income in 1881-82
		Rs.
1. Realizations under special Acts		45,492
2. Proceeds of lands		5,698
3. Income from markets, (rents, fees, sale of refuse, &c.)	•••	38,016
4. Conservancy and road cleaning (fees, sale proceeds of n	ight-	
soil, street, refuse, &c.)		2,923
5. Municipal fines	•••	48,088
6. Payments for municipal services rendered to individua	al.	36,509
7. Grants-in-aid from provincial or local funds	•••	72,568
8. Sundries (rent of municipal lands, receipts from p	ublio	
gardens, &c.)		2,38,529
Total	,	4,87,783

The increase was also partly due to the greater activity displayed by the municipal staff throughout the province in the realization of municipal dues. The item No. 7 in the above list requires a more detailed notice. It is made up of grants to the following municipalities:—

Amount of grant. Paid for what purpose. .

Rs.

Darjeeling ... 7,380 Paid from the Darjeeling Improvement Fund for repairing and improving the Locknaghur road, for compensation to owners of huts on the Lebong and Calcutta roads, and for other purposes.

*		Ac	nount of gr	ant. Paid for what purpose.
			Rs.	
Patna	•••	•••	27,157	This amount was granted by Government from the Provincial and Wahalee Funds for the construction of a road and police-station, and for the improvement of a tank.
Gya	***		12,005	This amount was paid from the Gyn Filgrim Lodging-house Fund for the following purposes: -Rs. 5,500 for the general conservancy of the town, Rs. 4,505 for the improvement of drainage, Rs. 2,000 for currying out the Latrines Act VI (B.C.) of 1878 in consideration of the exomption of licensed lodging-houses from payment of fees under the Act.
Bhuddressur		•••	491	Grant made by Government to meet extra expenditure on account of police.
Naihatti	•••	•••	2,300	Granted by the District Road Cess Committee of 24-Pergunnahs for the improvement of the drainage of the town.
Dinagepore	···•	•••	15,000	This amount was granted by Government in 1873-79 and 1880-81 for the improvement of the drainage of the town. It has been exhibit- ed in the accounts of the municipality for the

56. During the year Government made a special grant of Rs. 7,000 to the Kurseong Municipality for water-works; but the amount was not drawn when the year closed, and it has not therefore been shown in the accounts appended to this report.

your under report by order of Government.

57. The following statement shows the urban population, and the municipal income and expenditure of the province during the past 11 years:—

YEAR.		p	Population within municipal limits.	Income-	Expenditure.		
					•	Rs.	Rs.
	1871-72			•••	2,829,219	16,31,372	15,30,152
	1872-73			•••	2,865,213	17,44,822	17,64,878
	1873-74		•••		2,916,770	17,19,888	17,16,432
	1874-75				2,830,544	18,09,912	17,99,184
	1875-76	•••	•••		2,868,585	18,56,693	18,78,261
		•••			2,883,195	18,99,288	18,56,640
	1876-77	•••	•••		2,883,155	20,26,420	19,98,084
	1877-78	•••			2,894,050	21,14,821	21,54,403
	1878-79	•••	•••	•••	2,914,358	22,07,869	22,59,179
	1879-80	•••	•••	***	2,966,001	22,08,054	21,62,928
	1880-81	•••	•••	•••	3,005,029	25,33,340	25,11,405
	1881-82				0,000,020	201,000,000	,,

It will be seen from the above statement that the municipal revenue of the province shows a steady tendency to expand. In the year 1873-74 there was a little fall, but it was a year of drought, and the attention of local authorities was devoted more to the relief of distress than to the realization of revenue. It may be hoped that the introduction of the elective system, and the greater responsibility and power which will be imposed upon the people, will ultimately responsibility and power which will be imposed upon the people, will ultimately tend to develop other sources of revenue, and conduce to greater economy in expenditure.

58. Incidence of Municipal Tax.—The incidence of taxation per head of population was ten annas and eight pie. The incidence of total municipal income from all sources per head of population was 13 annas and five pie.

59. Total sum available.—The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,83,599, which, added to the income of the year under report, gave a total sum of Rs. 30,16,939 available for expenditure. The total expenditure during the year amounted to Rs. 25,11,405, as shown below, and the balance at the close of the year, after adjustment of a deficit balance of Rs. 6, was Rs. 5,05,534.

60. Expenditure.—The following table shows the various heads of expenditure in municipalities, unions, and stations during the year:—

\*\*Rependiture.\*\*

	1	FIRST CLASS MUNICIPALITIES.					MUNICIPALI- TIES. UNIONS.			NB.	STATIONS.		TOTAL.		
HRADE OF EXPENDITUE	g.	Subar Calor	bs of	How	n.h.	Others interior provi	of the								
		1880-81.	1881-88.	1880-81.	1881-52.	1630-81.	1681-85.	1880-81.	1861-82.	1880-51.	1881-62.	1880-81.	1881-52.	1860-61.	1881-53.
		Ra,	Re.	Rs.	Ra.	Rs.	Re.	Rs.	Ra.	Re.	Rs.	Rs.	Ra.	Ra.	Rs.
General establishment, in ing collection charges	clud-	51,266	46,038	21,590	23,045	68,005	76,458	72,709	84,807	17,987	15,083	2,926	2,359	2,34,578	2,47,89
Public safety-	- 1	i	1	Ì											
(a)—Hatablishment and pliances for extru ing fires	sp- guish-		10,900		4,887				141					******	15,42
	1 000	32,784	85,807	30,638	30,891	17,603	18,591	2.893	4,719	12	242	19	48	83,885	90,25
(c)-Police and its of	ontin-	75,673	79,189	84,794		1,77,750		1,97,808		65,920	55,359	2,741	2,816	5,54,286	5,55,63
Public health															ĺ
(a)-Registration of	birtha	1,402	1,335			832	827	923	831	200	229			3,357	3.2
	ghter-				*****	11,470	16,617			420	1.020	1.245	80	21,716	
(c)—Repairs to markets pensaries	, die-						2,500		3,300		1,020		276		8.1
(d)-Maintenance of m	edical	5,056	3,775	3,105	2.744	81,938	32,579	38.016	87.542	1.114	795	151	223	74,980	77,6
	blish-		2,591		785		3,279		8,114		827		85		10,1
	blish-	1,255				22,909	18,114	5.672	5.827	651	1.150	67	184	30,653	25.0
(a)-Retablishment and		13,680	16.422	7,322	7.781	18,928	14,193	2,305	8,749	375	343	360	172	87,940	42,0
	blish-		34,030		47.174		44,183		14,900		1,224		995		1,42,1
(i)—Conservancy		1,40,597	1,08,671	69,901	73,410	1,46,371	1,29,586	70,811	71,462	16,504	14,267	6,856	6,863	4,55,520	5,05,0
(j)-Drainage works		963	32,578		2,789	15,902	49,642	19,803	77,841	1,297	1,716	435	22	37,899	1,63,
(A)—Other measures—est ment for mu slaughter-houses lie gardens				633	518	6,001	6,411	7,466	2,658	2,900	1,714	24		17,052	11,
Public instruction		3,000	3,000	1,509	3,021	7,033	6,377	18,054	13,615	715	915	.761	22	28,692	25,
Public convenience-															
(a)—Public works, rose tablishment, &c.	la, es-	91,493	1,18,277	42,843	3,531	1,64,546	1,99,867	1,09,24F	1,37,498	15,585	6.804	8,171	5,817	4,28,632	4.78.
(b)—Survey of land									182		104				
(a)-Other charges (pr rewards, &c.)	inting,		4,020				8,790		20,090		678				34,
Contribution to local or cial funds						515	1,176	2,514	8,525		8,386			3,638	8,6
Debt-			}												
(a)-Loans, instalment		ļ				0,840	24.644	7,568	10,285	******				14,409	34,
during the year						6,171	6,080	527	638			*****		6,008	
(e)—Deposits and advan			31,877				5,872		710		50				38,
Miscellaneous		36,844	9,624	11,807	6,965	39,864	84,022	<b>\$</b> 3,506	19,628	8,388	4,288	1,625	1,763	1,32,084	76,
Tota		4,54,422			2,41,496							21,681	21,798	21,62,929	26,11,46

Amount of

increase. Rs. 84,125 17,990 Suburbs of Calcutta Howrah

Other first class municipalities ... 8,69,077

The expenditure amounted to Rs. 25,11,405 against Rs. 21,62,928 in the previous year, showing an increase of Rs. 3,48,477. The increase occurred in first and second class municipalities as shown in the margin. On the other hand there was a decrease of Rs. 20,600 in unions and stations.

The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below-

				Au	nount of increas
General establish	ment, incl	iding collection	oharges		Rs. 13,317
Establishment an	d applianc	es for extinguis	ming nice	•••	15,428
Ditto	ditto	for lighting			6,408
Polico		•••	•••		1,349
Buildings				•••	5,610
Repairs to market	ts and dist	ensaries	•••		6,186
Maintenance of m			***		2,683
Vaccination estab					10,101
Road-watering		•••			4,720
Road-cleaning	***		•••	•••	1,42,407
Drainage works	•••		•••	•••	1,25,689
Roads		•••	•••	•••	41,892
Survey of land					286
Other charges					24,117
Contribution to le		vincial funds	***		5,057
Instalments of lo					20,525
Interest		***			20
Deposits and adv	ances	•••	•••	•••	38,009
			Total	•••	4,66,804

There was a decrease of expenditure under the following heads:-

				Autour or doctores
				Rs. 135
rtns and d	caths	***	•••	
		•••	•••	5,57
***		•••		51.109
r protectio	n of public l	health	•••	5,726
·	ī	•••		243
	•••	•••	•••	55,540
		Total		1,18,327
	 r protectio	protection of public l	r protection of public health	rths and deaths

62. General establishment and collection charges.—During the year under report the cost of

Cost of establishment Collection charges Decresse. Increase 1881 88 Rs. Re. Re. Re. Re Re. Re. Piret class cipalities. 19,88 mani-1,21,023 96,521 24,502 29,782 ond class 47,871 29,48 18,382 24,92 54,818 29,890 ... cipalities. 10,671 4,516 203 12.282 7,767 1,257 895 2.721 690 68,126 1,85,087 1,30,27 54,812 49,486 1,17,615 ... ...

establishment proper was less than that of the previous year in all classes of nunicipal institutions; but on the other hand there was a general increase of the charges on account of collection, as will be seen from the table in the margin. The increase under

the latter head is due to the more thorough separation of the collecting agency from the office establishment, and to the inclusion of the cost of audit of municipal accounts by the Examiner of Local Accounts under section 73 of Act V (B.C.) of 1876.

63. Establishment and appliances for extinguishing fires.—This is a new head of charge inserted in the revised forms. In previous years the expenditure on this account used to be shown under the head "Miscellaneous." The bulk of the expenditure was incurred in the Suburbs of Calcutta and Howrah under Act V (B.C.) of 1879. The Town and Suburbs of Calcutta possess a joint fire-brigade. The Howrah Municipality has a separate fire-brigade of its own. Under section 25 of the Act, the cost of the Calcutta and Suburban fire-brigade establishment is paid by the Calcutta and the Suburban Municipalities in the proportion of seven-tenths by the Corporation of Calcutta and three-tenths by the Commissioners of the Suburban Municipalities. lity; but in no case does the contribution of the Suburban Municipality exceed the sum of ten thousand rupees. This apportionment of the charge has been found to be inequitable. The receipts from licenses to jute warehouse owners in the town were insufficient to cover the seven-tenths of the cost of the fire-brigade which the Calcutta Municipality has to pay, the consequence being that in the past year the Municipality had to meet the deficit from its general revenues. In the Suburbe, on the other hand, though the rates of license fees are 50 per cent. lower than in Calcutta, the receipts were sufficient to cover the three-tonths of the fire-brigade charges, and to leave a considerable surplus. A Bill to revise these proportions, and to provide for the amalgamation of the Calcutta fire-brigade with that of Howrah was introduced into the Bengal Legislative Council at the beginning of the late session. It was passed by the Council on the 21st March, and is now awaiting the sanction of the Governor-General in Council.

64. During the year 1881-82, 26 fires occurred in the Suburbs, in which property to the value of Rs. 4,53,539 was destroyed. The principal fire occurred on the 13th December 1881, in the premises of the Chitpore Hydraulic Press. The house and machinery, with ten thousand bales of jute, were destroyed, causing a loss of Rs. 4,50,000.

65. In Howrah 30 fires took place during the year, and the amount of property destroyed was estimated at Rs. 1,51,303. The principal fire occurred on the 21st February 1682 in the press-house of the Ghoosery Nusmyth's Press,

when property to the value of Rs. 1,50,000 was consumed.

66. The only towns in the interior in which fire-brigades have been organized are Bankoora and Bishenpore. During the hot season of 1879, in consequence of the occurrence of serious fires in the town and vicinity of Bankoora, the local community under the guidance of the District Magistrate formed themselves into a fire-brigade for mutual aid and protection. The movement received the cordial support of the Municipal Committee, and was aided by them with funds for the purchase of apparatus and tools for extinguishing fires. During the year under report the strength of the Bankoora fire-brigade amounted to 1,676 men, including officers. These are all volunteers, and are divided into 20 companies. They are regularly drilled and taught to act in concert in emergencies. There were ten fires in the town during the year, in extinguishing all of which the volunteers assisted with their fire-engine and tendered valuable service. The Bishenpore fire-brigade was organized in 1881.

Its strength consists of 181 men, including officers. There were three fires in the town during the year, and all of these were extinguished by the efforts of the brigade.

Lighting.—The only municipalities under Act V (B.C.) of 1876 in which the streets are lighted to any appreciable extent are Howrah and the Suburbs of Calcutta. In both these towns some of the principal thoroughfares are lighted with gas. In Howrah a separate lighting rate is levied under the provisions of Act V (B.C.) of 1873. Under this Act the Municipal Commissioners are empowered, with the sanction of the Local Government, to extend from time to time the area to be lighted with gas, and to levy rates for the purpose. The only other towns in the interior in which expenditure exceeding a thousand rupees was incurred for lighting, were Burdwan, Hooghly, Berhampore, Dacca, Patna, Gya, and Mozufferpore. In all of these oil lamps are used.

and it is questionable whether the advantages gained are more than nominal.
68. Police.—The expenditure on account of police amounted to
Rs. 5,55,635 against Rs. 5,54,286 in the previous year, showing an increase
of Rs. 1,349. The increase was due to the issue of new clothing in some of

the municipalities. As stated in paragraph 64 of the report for 1880-81, all municipalities under Act V (B. C.) of 1876, with the exception of Howrah and the Suburbs of Calcutta, have been relieved from the beginning of the year 1882-83 from this charge, which was a heavy burden upon their revenues.

69. The following statement shows the strength of the municipal police during the year 1881 as compared with the previous year:—

	Trans. Inspectors.					Sub-Inspectors.		European constables.	Constables.	Chowkidars not enrolled under Act V of 1861.	
1880 1881		***				8 4	17 18	854 849	2	5,975 5,701	26 94
Increas Decreas		•••	 es			1	1	<b>-</b> 5		173	******

The increase of two mon in the superior grades of the service took place in the districts of Burdwan and Midnapore. The reduction in the lower grades was due to the abolition of the unions mentioned in paragraph 31. The percentage of mon in the force able to read and write is given below-

Sub-Inspectors		•••	•••	 94 per cent.
Head-constables	•••	•••	•••	 67 "
Constables	•••	•••		 1)

One head-constable and 488 constables were under instruction when the year closed. All the Inspectors in the municipal police were educated men.

70. The Suburban Police is enrolled under Act II (B.C.) of 1866, and is under the Commissioner of Police, Calcutta. The following statement shows the constitution of the force during the year 1881:—

Венол	316.	Ut-counts	LT MRN.	TOTAL.		
Native officers.	Constubles.	Native officers.	Constables.	Native officers. Constables,		
30	73	13 663	236	įs (i	4512 3/5	

- 71. Maintenance of medical institutions.—There was a slight increase of expenditure under this head in second class municipalities. The bulk of the increase occurred in the Burdwan, Patna, and Bhagulpore Divisions. The difference under this head in other classes of municipal institutions was very slight, and does not need separate notice. The effect of the order of 20th February 1882, by which the charges hitherto borne by Government on account of dispensaries and hospitals were transferred to municipalities in lieu of the cost of police, will be shown in the next report.
- 72. Vaccination.—In the forms of account now superseded, there was no separate column for exhibiting the expenditure under this heading. The charges were formerly included in the charge for sanitary and charitable establishments. In the table below is shown the results of vaccine operations carried out during the year in municipalities and dispensaries:—

Number of munici- palities in which vaccinators were employed.	Number of vaccina-	TOTAL NUMBE	RE OF PHUSONS	PERCENTAGE OF SUCCESSUE. CAPES.		
		Males.	Fomales.	Ргинагу.	Re-vaccination,	
192	138	87,434 04.0	27,248 M3	N7.8D	D4-2D	

The results obtained in Howrah, Nuddee, Rajshahye, Darjeeling, Furreed-pore, Backergunge, Tipperah, Patna, and Mozufferpore were reported to be

astisfactory.

73. The Compulsory Vaccination Act, V (B.C.) of 1880, was introduced during the year into the towns of Rungpore, Rampore Beauleah, Scory, Hooghly and Chinsurah, Pubna, and Bogra. Since the close of the year it has also been extended to Howrah. It is reported that no difficulty has been anywhere experienced in working the Act. The people in most cases yielded to simple persuasion, and in the few instances where they proved refractory the issue of a summons was almost always effectual.

74. In the Suburbs of Calcutta the vaccinators attended the appointed

vaccine stations every day for about two hours, but the number of applicants for vaccination was only 868. Home vaccinations were also carried on, and numbered 992. A fee of four annas was charged on each home vaccination. The total amount of fees realized was Rs. 248. In the town of Hooghly, four vaccine depôts were opened, dates and hours for operations fixed, and notices issued. At Rampore Beauleah the scheme was systematically carried out at appointed vaccine stations. Home vaccinations were also performed, and a sum of Rs. 47-12 was realized as fees and credited to the municipality.

In addition to their ordinary work, the vaccination establishment was employed during the year in making sanitary inspection of villages. The Superintendents of the Metropolitan, Darjeeling, Eastern Bengal, Behar, Sonthal Pergunnahs, and Ranchi Circles, and their subordinates, performed this

duty during the year, and the subjoined table shows the result-

							Inspection	S MADE BY-	
	Cı	RCLES		 		Superintendents.	Deputy Superm- tondents.	Inspectors,	Head vaccona- tors.
Metropolitan					•	106	44		
Darjeeling			٠.			4	76	383	<b></b>
Bastorn Bongal	٠					4	3	•	л
Behar						10		*****	22
Southal Pergunnaha	٠			 -		•	3		*****
Ranchi						0	7	22	

Water-supply.—The expenditure under this head shows a falling off of Rs. 5,574. The decrease was chiefly in Darjeeling, where the water-works were completed during the previous year. It is reported that the water-supply of the station is now both ample and good. The water is broughl into the town in two lines of pipes, one running from springs on Senchat and the other from a spring just below Jullapahar.

77. The expenditure under this head in the Dacca Municipality shows

an increase of Rs. 4,392. It was due to the construction of a building for the residence of the Mechanical Engineer in charge of the pumping-station. The water-supply of this town is now fairly good. The water is raised by steam-power from the river Boorigunga, about 95,000 gallons of filtered water per diem being supplied through pipes extending over 81 miles. Since the close of the year the Commissioners have been permitted to borrow in the open market a

sum of Rs. 1,00,000 for the purpose of extending the water-supply,

78. The Commissioners of the Burdwan Municipality have also applied for permission to raise a loan of Rs. 1,00,000 for the purpose of carrying into effect a scheme of water-supply in that town. It was at first proposed to supply fresh and wholesome water from the river Damoodah by means of an open channel from the Banka Nullah, a tributary of that river, and thence through a series of large tanks accessible to the greater part of the town. This scheme has, however, been abandoned on further consideration, and it is now proposed to pump water from the Banka Nullah, filter it, and then distribute it by steam pressure through iron pipes and hydrants situated in different parts of the town. The cost of the proposed works has been estimated at Rs. 2,86,600. The Maharajah of Burdwan has signified his willingness to contribute Rs. 50,000 towards the work, and an equal amount has been promised by the Lieutenant-Governor in aid of the project. The application of the Municipality was submitted to the Government of India for sanction under Bule X of the rules under the Local Authorities Loan Act XI of 1879. The necessary sanction has recently been received.

79. The Commissioners of the Bhagulpore Municipality are also desirous

79. The Commissioners of the Bangulpore Municipality are also desirous of raising a loan of Rs. 72,000 for the construction of water-works. Their scheme provides for a daily supply of 320,000 gallous of filtered water from the Ganges to the part of the town which is most thickly populated. The cost of the scheme is roughly estimated at Rs. 1,83,000. Of this amount, it is expected that Rs. 61,000 will be raised by private subscriptions. The Government of Bengal has promised to contribute Rs. 50,000, and the scheme Rs. 72,000 and the scheme Rs. 72,000 are to be resided by a loan. The application of the Marie remaining Rs. 72,000 are to be raised by a loan. The application of the Muni-

cipality is still under consideration.

80. The question of the extension of the Calcutta system of water-supply to the Suburbs was not finally decided when the year closed. The Municipal Commissioners have been asked to come to a speedy determination on the

subject.

Conservancy and bustes improvement.—The outlay under this head was less by Rs. 51,109 than that of the provious year. The decrease, however, is only apparent, as the expenditure on road-cleaning, &c., which was hitherto included under this heading, has been separately shown in this report. If, therefore, the disbursements on this account be considered as a part of conservancy, the expenditure in 1881-82 is seen to have exceeded that of the

previous year by Rs. 91,298.

82. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the following

municipalities:-

1. Baidabatty.

2. Culna.

3. South Suburban.

4. Kushtea.

5. Coomerkhally.

Laibagh.

8. Kurseong.

9. Naraingunge. 10. Durbhunga.

11. Behar.

12. Revilgunge.

13. Cuttack.

14. Pooree.

83. Part IX of the Municipal Act, which provides for the establishment and regulation of public markets, was extended to the municipalities of Behar in the district of Patna and Nattore in the district of Rajshahye.

84. Bye-laws were framed by the Municipal Commissioners and confirmed

by the Licutenant-Governor for the following municipalities:-

1. Ranigunge.

2. Bankoora.

3. Hooghly & Chinsural.

4. Rungpore.

Nusscerabad.

6. Noakholly. 7. Patna

8. Mozufferpore.

9. Durbhunga.

10. Bhagulpore.

### 11. Pooree.

85. During the year Act VI (B.C) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to the municipalities of Scrampore, Midnapore, Kishnaghur, Rampore Beauleah, Purneah, and to further portions of Comillah. It is proposed to incorporate this Act in the new Municipal Act.

86. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1881-82 in first class

municipalities.

In the Burdwan Division the conservancy of the town of Burdwan continued to be efficiently supervised. The streets and drains are daily swept and cleaned, and the offal from slaughter-houses removed to municipal trenching grounds. There are ten pairs of public latrines in the town. The night-soil from these and from 1,500 private houses, besides the palace of the Maharajah and the premises of the Bailway Company, removed and buried once every day.

88. In Midnapore the roads and lanes are swept every morning b conservancy coolies, and the refuse is used for filling up holes and disches in There are six latrines for males and two for females. One mehter is attached to each male and one mehtrani to each female latrine, and are required to live in houses built close to the latrines. The Municipality acquired during the year three pieces of land at a cost of Rs. 1,067 for the purpose of burying the night-soil of the town.

89. In the Hooghly and Chinsurah Municipality the roads and streets are daily swept by the conservancy cartmen, and the sweepings utilized in filling up pits and low lands. Dhangur coolies are employed to cleanse the public drains, and also to repair the unmetalled roads. There are 11 public public drains, and also to repair the unmetalled roads. There are 11 public latrines and two urinals. The night soil is removed every day by mehters within fixed hours in wooden tubs to places set apart for its burial, and there buried in trenches previously dug for the purpose.

90. In the Serampore Municipality the conservancy work was fairly well carried out, and the arrangements for the removal of night-soil were efficiently supervised by the overseer under the direction of the Vice-Chairman. A piece of land, measuring a little more than three beegahs, was acquired by the Municipality for trenching purposes. During the year the Commissioners devoted much attention to the improvement of business. One busies, which was on a Government estate, was cleared and re-constructed in regular lines round open squares, with wide roads for the passage of scavenger carts. Other busices were also taken in hand, but the improvements had not been completed when the year closed. The Commissioners of this Municipality have since the close of the year applied for permission to raise a loan of Rs. 20,000 for the purpose of improving the nunicipal market of the town. This scheme is not only desirable in itself, but also notes out hopes of a considerable profit from a financial point of view. The application has been submitted to the Government of India for sanction.

In Utterparah the street sweepings were used in filling up filthy tanks, ditches, and cess pools. The work of removal of night-soil from private premises is not at present undertaken by the Municipality, but it is reported that the Commissioners have appointed a sub-committee to report on the subject. There is only one public latrine and one trenching ground belonging

to the Municipality.

92. In the Howrah Municipality the conservancy establishment, besides performing the ordinary conservancy work of the town, viz. sweeping all the roads and drains of the town every day, and removing the sweepings and other nui-sances, undertook the work of cleansing private tanks, trimming trees overhanging roads, drains and tanks, removing encroachments upon roads and drains, while the superior staff was employed in enquiring into and reporting upon petitions for building houses, huts, boundary walls, or culverts for making excavations, for licenses for dangerous and offensive trades, and putting up scaffoldings and depositing building materials on roads, and the like. During the year two foul tanks and six hollows were filled up, and one piece of low land was raised by the street sweepings. Twelve thousand one hundred and forty-eight tons of night-soil were removed and buried in trenches. There were six plots of land for this purpose, containing 77 beegahs. Experiments for cultivating these grounds were continued during the year, but they did not prove very successful. The attention of the Commissioners was also devoted to the improvement of the sanitary condition of over-crowded blocks of huts. During the year eight of these hamlets were cleared and reset, and a mile and a half of roads constructed through them. The total outlay in carrying out these improvements amounted to Rs. 1,649, and the money was in course of realization from the proprietors when the year closed.

93. In the second class municipalities of this division the only sort of conservancy work that was performed was sweeping the main streets. No regular arrangements exist in any of them for the removal and disposal of night-soil. In Baidyabatty, however, there are four public latrines, three of which are masonry structures, provided with galvanized iron buckets, and are

divided into separate compartments for males and females.

94. In the Presidency Division, the work of the conservancy and nightsoil departments of the Suburban Municipality was done by contract.

system was introduced during the previous year. The conservancy contractor is bound, in return for an annual payment of Rs. 33,000, to cause to be swept every day such streets as are mentioned in a schedule attached to his contract. and to remove all sweepings, garbage, and carcasses from the streets within such hours as the Commissioners may from time to time appoint. The refuse is carted to such spots as the Commissioners appoint or permit, and is there utilized in filling up noxious tanks and raising low lands. It is reported that on the whole the system worked satisfactorily.

The contractor for the removal of night-soil receives an annual payment of Rs. 82,500. For this sum he supplies all necessary labour, rolling stock, live-stock, and plant required for the removal of soil from 24,000 privies. It is reported that, owing to insufficient supervision, this work is not so efficiently

performed as could be wished.

There are in the Suburbs a large number of public and common latrines. Of these 39 belong to private individuals or landowners, 20 to the Canal

Department, and five to the Municipality.

95. In the matter of bustee improvement the progress made in the Suburban Municipality was very satisfactory. The roclamation of the seven villages named in the margin Sitaram Brindabun Malai Cossai Setbagan was undertaken during the year. All these villages were situated in low, undrained lands, full of filthy ponds and waterholes, and the dwelling-houses in them were hovels of the very worst description.

They have now been raised and properly drained. Now roads have been constructed intersecting them in all directions for the passage of conservancy carts and for the convenience of the people. The old, filthy, and dilapidated buts have been replaced by lines of good wattle and dab-houses with red tiled roofs, and in some instances, brickwork foundations, built in blocks with spaces between for perflation of air and free access of the sweepers. Each busteelas also been provided with new and improved common latrines constructed of musonry, artificial stone, and corrugated ironwork, and the old offensive privies have been removed.

Vigorous measures were also taken during the year for the improvement of the gowalla bustees, or villages inhabited by milkmen and cow-keepers in the Suburbs. The most filthy quarters inhabited by the milkmen were in Rahir Mirzapore, Jogeeparah, and Wards' Institution-lane, Manicktollah. It is reported that these quarters have been cleared, and the cow-houses removed to more outlying parts of the Suburbs. There were 169 prosecutions against the owners of these filthy stables during the year, in 146 of which convictions were obtained, and fines to the amount of Rs. 4,112 were realized.

96. In Krishnaghur particular attention was paid to conservancy matters on account of the increased unhealthiness of the town. Three public latrines were constructed during the year, and additional night-soil-men were engaged for cleansing private latrines. The existence of well-privies adds to the unhealthy condition of the town, but the Commissioners are reported to be alive to the necessity of speedily closing them. The sanitary condition of Santipore is also not satisfactory. Well-privies are reported to be common in the town, and are seldom visited by mehters for the purpose of removing their contents. The only conservancy work that is done is the removal of street rubbish and house sweepings deposited on roadsides. The conservancy arrangements of the town of Ranaghat are also very defective. There is no establishment employed for the removal of feecal matter and no public latrines. Well-privies are reported to exist in great numbers in the town.

In Jessore, the conservancy of the town is reported to have been well looked after during the year. There are six latrines and one urinal for the use of the public free of charge. The latrines are built in pairs for the two sexes and are washed once a day and coated with coal-tar when necessary. There are two trenching grounds containing 7 begans of land. One of the grounds is

reported to be under cultivation.

In the second class municipalities in the Presidency Division, excepting the towns of Berhampore and Lalbagh, the conservancy arrangements are very meagre. In Berhampore the town is divided into five circles for purposes of conservancy. Each circle is provided with a couple of scavenger carts, and the town sweepings are regularly removed and utilized in filling up holes and low lands. There are also nine public latrines divided into compartments for males and females, and two trenching grounds. In Lalbagh there are 15 latrines

and four trenching grounds.

97. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz., Rampore Beauleah and Darjoeling, the conservancy work was fairly performed. In the former, arrangements have been made for the cleaning of privies in private houses in some molullahs. The night-soil from these and the public latrines, of which there are at present two, is removed in iron carts with tight fitting covers and buried in the trenches outside the town. In Darjeeling the rubbish of the town is disposed of by being shot down the hillside from two appointed stations. This arrangement has given rise to some dissatisfaction among the rate-payers; but until the rubbish of the town can be removed by means of the tramway, no better method than the present seems within the means of the municipality. There are 15 latrines and five urinals. It is proposed to construct three more latrines

during the current year.

The second class municipalities in this division, so far as their funds allowed, appear to have done their best to remove offensive matter from the dwellings of the people. In Dinagepore 25 cooles and 20 sweepers were employed to keep the town clean, and to remove night-soil from public and private latrines. There are four latrines in the town open to the public free of charge. In the case of private latrines a fee of eight amas a month was charged for each privy. In Nattore one overseer and six sweepers attended to the conservancy of the town. In Pubna, Serajgunge, Bogra, and Sherepore sweepers were regularly employed throughout the year to keep the towns clean. There are however no public latrines in Pubna, Serajgunge, and Sherepore, and only 3 in Bogra. In Rungpore nine sweepers and four carts were employed for the removal of town sweepings. There are three public latrines with two sweepers attached to each. The Commissioners of this municipality are reported to have undertaken to cleanse by their establishment all private privies voluntarily placed under their management on payment of a certain fee assessed according to the circumstances of the owners and the number of people using them. In Serajgunge the residents of a portion of the town voluntarily offered to assess themselves, and thus raise a fund for the employment of mehters by the municipality for the removal of night-soil from private premises; but the scheme had to be given up, as under Act VI (B.C.) of 1878 a night-soil tax could be imposed only in first class municipalities. This will be remedied under the new law.

98. In the Dacca Division there is only one first class municipality, which is the town of Dacca. This town is much over-crowded in parts, and it is a work of great difficulty to penetrate to the sources of disease and discomfort which lurk in all its remoter recesses. One very objectionable feature is the existence of deep ditches, locally called "gors." These holes, which are generally situated at the backs of houses, are the receptacle of all kinds of filth. Something is being done to fill these up; but great difficulty is experienced in consequence of the passive obstruction offered. The principal strocts of the town are swept once a day, and the rest of the streets, lanes, and bye-lanes twice a week. The night-soil of the town is removed from private premises and buried under ground in places set apart for the purpose. In the second class municipalities, with the exception of the towns of Naraingunge, Furreedpore, Madaripore, Burrisal, and Nussirabad, there was absolutely no attempt at conservancy in any shape. In these five towns some arrangements exist for keeping the principal thoroughfares clean, and there are a few

latrines more or less efficient in all of them.

99. In the Chittagong Div.sion, the town of Chittagong has 13 public latrines distributed over the more thickly inhabited quarters. Each latrine is in charge of a sweeper, and the night-soil from all of them is daily carted away to the jail garden and buried. In Comillah the night-soil of the private and public privies in those parts of the town to which Act VI (B.C.) of 1878 has been extended is removed every day, and buried at a distance of more than a mile from the town in a piece of land which has been acquired

for the purpose.

100. In the Patna Division, the City of Patna presents great difficulties inthe way of any thorough system of conservancy. The narrow winding lanes cause constant obstruction to the passage of conservancy carts, and the distance to which they have to carry their loads for disposal lessons their usefulness by throwing an undue strain upon the capacity of the live-stock. There are six latrines in the city, all situated in well selected sites, and much used by the people for whom they were built. There is also a latrine near the Bankipore Railway Station, which was constructed specially for the accommodation of travellers, and is much resorted to by them. In Gya, the conservancy arrangements are of a fairly efficient nature. Every morning the streets are regularly swept, and the rubbish carried away from rondsides. The night-soil is removed from private premises and buried in trenches. There are two trenching grounds and 18 latrines belonging to the municipality. In Arrah, there are four public latrines. The night-soil from these and the private privies in some parts of the town is removed and buried in trenches. The street sweepings are used in filling up ditches and hollows in the town. In the town of Mozufferpore, there are nine public latrines and six depôts where private sweepers deposit the night-soil they collect. The whole accumulation is then carted away every night to places on the outskirts of the town specially reserved for the purpose, and there deposited in trenches and covered over with dry earth. In the town of Durbhunga, there are two masonry and 39 mat latrines There are three plots of land belonging to the municipality where the night-soil is buried. In the town of Chuprah, there are three latrines for males and three for females, and two trenching grounds. To facilitate the collection of night-soil from private privies, 11 depôts have been est blished by the municipality, at each of which a sweeper is employed. Street sweepings, when they are not used for filling up hollows, are carted away beyond nunicipal limits and buried there. No information about the conservancy of the second class municipalities in the Patna Division is given in the general report of the Commissioner.

101. The conservancy arrangements of the town of Monghyr, in the Bhagulpore Division, have been highly commended by the Sanitary Commissioner. The Municipal Commissioners devote much personal attention to the work. All the streets and lanes are swopt every day, and the drains, waterways, slaughter houses, and bazars are looked to and cleaned. It is reported that the cultivators of the surrounding country readily avail themselves of the facilities offered by the municipal conservancy arrangements for manuring their fields. Rupees 14 per beegah is charged for the work. There are 13 masonry and 13 mud latrines in different parts of the town. The latrines are built in pairs for the separate accommodation of males and females. One male and two female sweepers remain present at all hours at each latrine. In Bhagulpore, there are 71 public latrines, of which 17 are constructed of masonry, and the rest are mat and wattle structures. The narrow lanes and alleys are swept once a week, and the refuse used in filling up hollows in the town. In Purnoah, the preliminary arrangements for introducing the scheme of cleansing private privies by municipal agency were made during the year under report. There are two public latrines in the town, and steps are being taken for the construction of a tew more.

All the second class municipalities, except English Bazar and Maldah, are provided with public latrines more or less completely.

102. In Poorce, the streets and drains are swept twice a day, and the refuse is carried outside the town and buried in the sands on the seashore. The night-soil is disposed of in the same way. There are 16 latrines in the

town, of which 12 are of masoury.

Among the second class municipalities in the Orissa Division the conservancy of the town of Cuttack was well looked after during the year. The conservancy establishment consisted of one sub-overseer, two jemadars, 20 sweepers, and 20 carts with 20 bullocks. There are 23 public latrines in the town. The night-soil from these and the private privies is buried in trenches in grounds set apart for the purpose. In Balasore there were 15 mehters employed to keep the town clean. A latrine was constructed during the year, at a cost of Rs. 530.

103. In the Chota Nagpore Division the conservancy of the towns of Hazaribagh, Chattra, Ranchi, and Purulia was fairly well attended to. In the other towns there was no adequate establishment for the purpose. In all the towns, except Echak, there were public latrines for the convenience of the poorer inhabitants.

104. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different

divisions during the year 1881-82:-

Branco approximation formation	Divi	ROZE	٠.		 	In the first class municipali- ties.	In the second class manici- palities.	lu unions.	In stations.	In all classes of municipali- ties taken together.
Burdwan Presidency Rajehahye and Co Dacca Chritagong Patna Bhagalpore Orlesa Chota Nagpore Percoutage of exp	•••	::		:: :: :: :: ::	 	46 2 35 8 36 4 55 4 84 3 36 1 31 4 19 1 Nil	27'0 15'1 65'6 27'4 30'3 27'7 53'6 32'7	19:3 7:4 40:1 6:3 Nii 24:8 4:9 Nii 30:5	40-3	41 '9 29 '6 54 '7 42 '8 83 '4 32 '8 29 '6 84 '0

105. Public Instruction. - The amount spent on education by Municipal Corporations in these provinces during the year 1851-82 was Rs. 25,849, against Rs. 26,092 in the previous year.

106. The following statement shows the classes of institutions to which

municipal support was given :-

CLASSES OF INSTITUTIONS.		Government institu- tions.	Aided institutions.	Unaided institutions under regular inspection,
		Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant,
Secondary Education.				
For boys-		· Rs.	Řs.	Rs.
High English schools		726	3,860	1.570
Middle English do.		. 600	7,391	453
Middle Vernacular do.	•••	. 216	2,347	650
For girls— Middle Vernacular schools	•••	******	:390	*****
Primary Education.				
Upper Primary Vernacular schools		10	1,281	•••••
Lower do. do. do.		•••••	1,660	1,623
For girls				•
Upper Primary Vernacular schools		*****	857	893
Lower do. do. do	•••	****	361	36
Indigenous education—Tols	•••	•••••	*****	36
Total	•••	1,542	18,150	5,261

107. The statement in Appendix C shows the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

108. Sanitation and Drainage.—During the year under report the expenditure under this head amounted to Rs. 1,63,588 against Rs. 37,899 in the previous year, thus showing an increase of Rs. 1,25,689. The increase was distributed as follows :-

						Rs.
In the Subu		f Calcutta				31,615
In Howrah			•••	•••	***	2,789
In other fire	et olas	s municipalities	•••	***	***	32,741
	lass r	nunicipalities	•••	•••	•••	58,538
In unions	•••	•••	•••	•••	•••	419
				Total	•••	1,26,102

There was a decrease in expenditure under this head in stations, amounting to Bs. 413.

109. The increase in the Suburbs was due to the construction of masonry drains on both sides of the Russapugla road. This road is one of the principal thoroughfares in the Suburbs, and is a continuation southwards of the Chowinghee road. One of the most unsatisfactory features of the Suburban Municipality is its drainage. With a few exceptions the drains throughout the municipality are open ditches, excavated in a soft porous soil with insufficient slope and insufficient outfall. They are as a rule very deep and tortuous, and are overgrown with trees, and passing through private lands and between the basements of houses can only be cleared out with great difficulty. Some improvement was made in this respect by the clearance of the large outfall drain, which carries the maidan drainage past the east side of the General Hospital. The bottom of this drain was thoroughly silted out and laid with a layer of well rammed brick and lime rubbish.

110. In Howrah the expenditure under this head represents the cost of constructing a masonry drain, 1,990 feet long, on the northern side of the Chandmaree road. Among the other first class municipalities the expenditure under this head was heaviest in Gya, viz., Rs. 32,378. The amount was incurred in completing parts of the drainage scheme noticed in paragraph 88 of the report for 1880-81.

111. The increase in second class municipalities was chiefly due to the inclusion in the accounts of the year under report of the expenditure on drainage incurred in Dinagepore during the previous two years. The accounts under this head were formerly kept separate from the general fund account of the

municipality.

To ascertain the cause of the outbreak of malarious fever in the 112. district of Nuddea in a severe epidemic form during two years in succession, a Commission was appointed in November 1881, having the Sanitary Commissioner as President, and armed with powers to direct such remedial measures as they might consider urgently called for. They were directed to spend the cold season in visiting the worst villages and examining carefully their sanitary condition and the cause of their unhoalthiness. They were desired, as far as possible, to inspect all the roads constructed during the previous 15 years, and to ascertain whether the waterways provided in such roads were adequate or not. They were also requested carefully to enquire into the obstruction of drainage by the silting up of old channels and creeks, and to give special attention to the quality of the supply of drinking-water. A sum of Rs. 50,000 was placed at their disposal to make any improvements that in the course of their enquiry might seem to be urgently called for. The Licutenant-Governor also made a special grant of Rs. 50,000 in aid of the Road Cess Fund of the district, on the understanding that a substantial proportion was to be spent on supplying bridges and culverts where the drainage was obstructed by embanked The report of the Commission was received after the close of the year. roads.

# | In January. | 1. Chupra. | 5. Ranchi. | 6. Chychassa. | 7. Furuita. | 6. Chychassa. | 7. Furuita. | 6. Bankoora. | 9. Midnapore. | 18. Berhampore. | 14. Bhagulpore. | 16. English Basar. | 18. Mossifierpore. | 16. English Basar. | 18. Mossifierpore. | 18. Mossifierpore. | 19. Mothari. | 19. Mothari. | 19. Mothari. | 19. Mothari. | 19. Hooghly. | 19. Saburba of Calcutta. | 23. Sorampore. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19. Furuita. | 19.

113. During the year the Sanitary Commissioner visited the municipalities named on the margin, and forwarded reports of his inspections to the Municipal Commissioners. The towns reported unfavourably by him in this respect are Bankoora, Arrah, Bhagulpore, old Maldah, Kishnaghur, City Moorshedabad (Lalbagh), Berhampore, Motihari, Pubna, Kushtea, Purneah, and Dacca. On the other hand, the towns mentioned belower reported by him to have made very creditable progress in sanitary matters—

Burdwan.
 Midnapore.
 Chupra.

4. Monghyr.

5. Ranchi. 6. Purulia 7. Chyebassa.

8. Darjeeling. 9. Jessore.

10. Durbhunga.

Hooghly.
 Howrah.

114. Public convenience—Roads and other works.—In the revised forms of returns the charges on account of the following items are grouped together under the head of "Public convenience":—

	•				Rs.
1.	Public works— (a) Establishment	•••	•••		52,647
	(b) Construction and mai	ntenance of	roads	•••	3,64,061
	(c) Other (new) works	•••	•••	•••	45,320
	(d) Other repairs	•••	•••	•••	11,696
2.	Survey of land	•••	•••	•••	286
3.	Other charges (printing, rew	***	24,117		
			Total	•••	4,98,127

The expenditure under this heading shows an increase of Rs. 69,295 over that of the previous year. The increase was distributed among the various classes of municipalities in the proportions noted below—

					Δı	nount of increase
Suburbs of	f Calcutta	•••		•••	·	Rs. 30,811
Other first	class mu	nicipalities	•••	•••	•••	44,047
Second cla	sses muni	cipalities	•••		•••	89,055
Stations	•••	•••	•••	•••	•••	646
				Total	•••	1,14,559

٠,

There was, on the other hand, a decrease under this head in the following municipalities:—

				-	A	mount of decre
			•			Rs.
Howrah	•••	•••		•••		39,312
Unions	•••	•••	•••	•••	•••	5,952
				Total		45,264

The decrease in Howrah is nominal, the expenditure on roads having been erroneously entered under the "Road cleaning establishment, &c." by the Commissioner's office.

115. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Cess Committees—

Names of municipalities.		Names of roads excluded.
Tumlook, in Midnapore		The portion of the Trunk road from Midnapore via Tumlook to Contai, which lies within municipal limits, about two miles in length.
Jessore	•••	In modification of the orders passed in 1880-SI, the first portion of the Jessore and Sulkea road as far as the Nilgungs bridge lying within the Jessore Municipality, in lieu of the Chauchra road.
Rungpore	;••	The road extending from the terminus of the Julpigoree road and passing round the back of the Judge's court-house, and terminating at the corner of the Sudder moonsif's court-house, where it joins the kutoha road leading to the Nababgunge Bazar, being 1,620 feet in length by 20 feet in breadth.
Nussirabad, in Mymensingh	•••	The road running from the main municipal road at Ticocallapara through Shehara to the Srisal road, with all bridges and culverts thereon.

		, i	1	<b>38</b> )
		-	1.	The Hathasari road from the point where it enters the municipality up to the Commissioner's outcherry.
Chittagong	••• 34	}	2,	The Bakalia road from the point where it enters the municipality to where it joins the Hatha-
	•		3.	zari road near the racquet court.  The Halishahar road from the point where it enters the municipality to where it joins the Imperial Dacca road.
Noakholly		`	The	old metalled road along the eastern bank of Tultolla khal.
Comillah, in Tipperah		••	The	Circular road situated within the limits of the municipality.
		ſ	1.	The Gokarna road.
Brahmunbariah in Tip	perah	{	2.	The portion of the road from Comillah to Brahmunberiah, and thence to Serail, about two miles in length.
Character		Ì	1.	The portion of the Chupra Sonepore road, one and three quarter miles in length.
Chupra	•••	{	2.	The portion of the Chupra-Sewan road, two miles in length.
				The portion of the Chupra-Goothnee road, two and a quarter miles in length.
Revilgunge			2,	The road brauching off from the main Chupra station road at the school, and joining the Sonepore road at Marina bridge, one mile and 12 chains in length.
Hajeepore, in Mozuffer	rpore	{	1. 2.	The Hajeepore road, No. 5, two miles in length. The Mohnar road, No. 25, two miles in length.
		Ì		The road from Haritiatika to Duardehi, 6,400 feet in length.
Bettiah, in Chumparui	1	{		The road from Chouni bridge to the Motihari and Bagalea road, 1,450 feet in length. The road from Guuj Futwa toll-bridge to Sant
		}	1.	ghât, 1,900 feet in length.  The road from Mr. Hoye's compound to Boubhag ghât, about one mile.
Purneah	***	{	2.	The road from Baboo Gungadhur Misser's house to Chunspore ghât, about three quarters of a
English Bazar, in Mal	dah	ا	The	mile. school road leading from Makdumpur street to
-				School ghat on the river Mahanunda, 13 chains in length.

(

116. The following statements show the loans that have been obtained by municipalities, including the Corporation of Calcutta, from Government under the Local Authorities Loan Act, 1879. The statements have been published in the Calcutta Gazette in accordance with rule 18 of the rules under the Act prescribed by the Government of India in the Financial Department in notification dated 8th November 1879.

Statement of Special Loans to Municipalities for the year 1881-83.

CORPORATIONS RECEIVING LOANS.	Amount of loan sanc-	lo otali interest.	Number and date of orders authoriang the Ican.	Balance of last year.	Amonnt advanced this year.	Total.	Amount repaid.	Balance of the loan at close of the year.	Amount received and credited to revenue.	Reture and progress of works undertaken.
(1.) Presidency Corporations.	78. A. P.	Per evnt.		Bs. 4. P.	ä	Bs. 4. P.	Br. A. P.	Be. 4. 7.	Bt. 4. P.	,
Calculta Municipality., 78,31,199 10 3	78,31,199 10 8	*		75,59,723 G B	:	15, 19,723 6 9	1,44,545 8 2	74,15,177 8 0	8,18,798 8 10	Construent of Irolla, Piper. Passing 6 2 75,9,728 6 2 75,9,728 6 2 75,9,728 6 2 75,9,728 6 3 75
(2.) Mofussil Munici- palities.			dated 16th August 1880.	K						IOI OLINOT WORKE.
Burdwas Municipality.	0 0 000′01	•	Government of Bengal, No. 906, dated 14th February 15:3.	11,727 0 11	1	11,727 0 II	1,677 15 7	9,460 1 4	ă	For the improvement of the water-supply by cutting a channel from the Damonda-freet of the form through the States X Milk (on which the town foundation) and which the town formed is the construction of laternas for the use of the people
			1							who previously resorted is the almost dry had of the Bank's Julia. The works when almost complete were damaged by a cyclose, and the unyiety was almostoned.
130 <b>0</b> 0	9 8 8	Ŧ 	Department of India, Financial	13,168 8 3	ì	18,162 8 3	13,152 8 3		9 9	This been was granted for the construction of latrices and quarters for aweepers. It has been repaid,
Armh	6,100 0 0	Ŧ	Government of Benral, No.	2,440 0 0	:	2,440 0 0	0 0 019	1,836 0 6	116 10 8	For the construction of public latrines and for the metalling and repair of several roads in the fourt. The works have been completed.
Darjeeling	0 0 000'01	*	1874. Government of India, Fluan- cial Department, No. 8346, dated 17th Pobruary 1877.	8 11 88,08	:	8 11 885,98	1,267 7 8	38,061 3 6		1,786 11. 3 For the improvement of the water-supply of the town, and for the exten- tion and improvement of the drainage by the constrainton of covered drains and adjuncts be certain water-falls in the town. Both works have
				66,678 4 5		66,678 4 5	17,847 15 7	49,346 4 19	2,748 11 10	been completed.
(3.) District and offer Local Pand Committees.										
Chaming Manicipality 4,80,000 0 0	4,50,000 0 0	:	Government of Inde, Finan- 4,51,100 0 cial Bepartment, No. 1251, dated 16th March 1896.	4.61,160 6 6		4,61,190 to 0 :		4,61,109 9 9*	1	
	-		1.0	7 01 90,77,808		1 01 00 20 00	90,87,500 10 7 1,81,883 2 9 78,85,817 7 10 3,82,613 6 8	19,85,617 7 10	8,82,613 6 8	

N.B.—The accounts under heads (1) and (2) wave communected to the municipalities concerved, and wave accepted by them as correct.

The quanton of valing the Port Canning Mundoipal Estade for the liquidation of the debt is under coinsignation.

Statement of Special Loaus obtained by Municipalities outside the Government Account, for the year 1881-82.

and into M. Fand March March	Re. A. P.  Re further part percent of the water supply to most the territories of the water supply to most the territories of the percent to	pargode.  For the exactation of certain nulfact pailty, and cutting a canal series mis the impacts water of those nulfact and first when passes by the must and first when passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be and the passes by the must be a passe by the passes by the pa	66.20.800 A.27.001 0 0 4.00.418 8 0 1918,600 0 0 7 For the extension of water-supply, for divinage works and	to the same of the
Amount p the Sink up to Sis			19,18,509	19,18,978
Amount of interest pa il.	Rs. A. P. 2,802 1 8	S47 10 6 S47 10 6	4,00,438 8 8	4.05,598 8 9
Amount of interest	Et. Bs 4. P. Et 4. P. C44000 2,000 1 3	547 10 6	0 0 160'23'4	6 11 012:08.1
Balance of Amount of Amount of Amount pand into Jone of 1.7 inferent into per cup to fine from your of 1.7 inferent per cup to fine factor per cup to fine facto		i ,	00,99,400	1
Amount repaid.	Ro. t. F. Rs. t. F. 45,000 0 0	8.265 3 U 8.265 3 D	: ,	11,765 8 9
Total.	i	9,965 3 9	09,009,600,00	70,55,865 8 9 70,55,965 3 9 11,765 8 9
A mount drawn dur- day edd han day edd han	å .		::	
Balance of last year.	Re. A. P. Bo.	9 \$ 598'6	0 0 000'00'00	70,55,865 3 9
Number and date of orders authoriz- ing the loss.	Letter from Gor- ernment of Ben- gal No. 2007. dated the 28th May 1876.	Letter from Gov- eroment of India, Home Depart- ment, No. 84, dated 28th July	1879.	
Rate of interest.	Per cent.	#	66	
Amount of ion sanc- tioned.	. Be. 180.	10,066	54,59,600 15,60,000	70.59,600
OUTFOALIONS MEGIT- of loss Rage of Number and date in the Model. Independent of orders sufficient. Income.	Durjecting Manicipality	Dinagepore ditto	Calcutta ditto	Total

\* In addition to the interest on these learn, the Componention, has to contribute 2, per contribute 2 per contribute 2 per contribute 3 per co

117. Working of the Pilgrim Lodging-House Act IV (B.C.) of 1871.—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Poorce, Gya, and Deoghur.

In Poorce 6,083 houses affording accommodation for 20,588 lodgers were registered during the year under 632 licenses. The receipts from fees and fines amounted to Rs. 11,525, and there was an opening balance of Rs. 3,086. The total amount available for expenditure was therefore Rs. 14,621. The actual expenditure amounted to Rs. 7,780. There were 267 prosecutions under the different sections of the Act and the bye-laws under it. In 250 cases convictions were obtained, and fines amounting to Rs. 442 were realised. The two pilgrim hospitals at Poorce and Pipli were efficiently maintained. Six thousand three hundred and eighty-two persons obtained relief in them, of whom 5,899 were out-door and 483 in-door patients. The total contribution from the fund towards the support of the hospitals was Rs. 2,385, while the cost to Government amounted to Rs. 660, being half the salary of the two hospital assistants in charge of them. One vaccinator on Rs. 10 per month was paid from the fund for three months, and 322 persons were vaccinated.

in Gya the Act is reported to have been satisfactorily worked during the year. It is, however, believed to be looked upon with disfavour, and will continue to be so until the Gyawals perceive the benefits which must result from more efficient drainage and better conservancy. Five hundred and twenty-eight licenses for the accommodation of 19,363 pilgrims were issued during the year. The fees for these and for the medical officer's certificates under the Act amounted to Rs. 14,582. The number of prosecutions instituted for the infringement of the provisions of the Act was 56, and the amount of fine realized was Rs. 890. The total receipts under the Act, inclusive of a balance of Rs. 15,760, which remained at the close of the previous year, amounted to Rs. 31,232, and the total expenditure to Rs. 13,926. The heaviest item of disbursement was a sum of Rs. 12,005 granted as a contribution from the lodging-house fund to the municipality for conservancy and the improvement of drainage. Fever was prevalent among pilgrims in Soptember 1881, and caused 129 deaths. There were also three deaths from small-pox and 24 from cholera.

In Deoghur the Act was enforced from April 1881, and its working is reported to have been fairly satisfactory. Fifty-eight licenses securing shelter for 1,770 persons were issued. The total receipts amounted to Rs. 402 and the expenditure to Rs. 43, leaving a balance of Rs. 359. It is proposed to utilize the balance in providing a better water-supply for the town and an improved system of house conservancy.

Since the close of the year the provisions of the Act have been extended to the town of Coloobariah in the district of Howrah. The town is situated at the head of the Orissa trunk road, and is the point of departure of large numbers of pilgrims to Pooree, who are taken down by water from Caloutta, and commence their land journey from that place. There are several bazars here, lining both sides of the trunk road, and on an average from 350 to 400 pilgrims per diem pass through the place at the various pilgrimage seasons, which extend over a great part of the year. Most, if not all, of these stop for the night in the lodging-houses in the bazars, the sanitation of which is reported to be very defective. The huts are low and damp, and are often dangerously crowded; there are no privies, and the banks of the canal and river are freely resorted to. To improve the condition of the town and to afford protection to pilgrims, Act IV (B.C.) of 1871 has been introduced with effect from 1st July last.

Proposals have also been made for the extension of the Act to the towns of Raneegunge in Burdwan and Danton and Gurbetta in the district of Midnapore, and are still under consideration of Government. These towns are situated on roads leading to Pooree, and large number of pilgrims pass through them on their way to the temple of Juggunnath.

118. Audit of Municipal Accounts.—In September 1881 the Examiner of Local Accounts having been provided with a proper staff for the purpose undertook the work of auditing the accounts of mofussil municipalities. During the latter half of the year under review he formally audited the accounts of 134 municipalities and unions in the Burdwan, Presidency, Rajshahye and Cooch Behar, Dacca, Chittagong, Patna, Bhagulpore, Orissa, and Chota Nagpore Divisions.

In the great majority of cases the accounts of these nunicipalities had not been previously audited, and in all such cases the preliminary audit extended over the accounts of the two, and, in some cases, the three, preceding years. In all cases the audit reports were forwarded with such remarks as the Accountant-General deemed necessary to the municipalities concerned through the District Magistrate. The accounts of the Howrah Municipality were audited

every month, and those of the Burdwan Municipality every quarter.

119. A complete set of forms of account for the use of municipalities, together with instructions for using them, were prepared by the Examiner during the year and circulated to all Municipal Commissioners. These forms have been very generally adopted, and considerable simplicity and uniformity of practice has resulted from their use. Some municipalities, however, have objected to the forms, and the Municipality of Patna in particular has declined to adopt any of them. These cases are a small minority, and it is hoped that as the advantages of the forms become more apparent they will be universally adopted. The point will be considered in connection with the new Municipal Bill.

120. Arrangements are now being made for the extension of the system of local audit, and a system has been introduced by which the accounts of all municipalities will be audited at least once a year; those of the larger towns being audited once every quarter or once every half year. The total amount contributed by all municipalities in the province towards the cost of the Examiner's Office is Rs. 13,478.

121. Municipal wants of the Province.—The chief municipal wants of the Province are better drainage, improved conservancy arrangements, and a purer supply of water for drinking and other domestic purposes.

The following is a summary of the wants of the principal towns in

Bengal :-

Burdwan ...

- ... An improved water-supply; extension of the latrine system throughout the municipality; improvement in the drainage of some parts of the town; filling up of foul tanks; and the construction of a meat-market and a slaughter-house.
- Midnapore The most pressing wants of this town are masonry drains: a survey of the town; more public latrines; more wells and tanks, and the improvement of old ones; and street-lighting.
- Hooghly & Chinsurah Better drainage and water-supply; more latrines and better lighting and watering of roads; and a building for the municipal office.
- Improved drainage; better roads; a good market; and a grazing ground for cattle. Scrampore
- Utterparah Repair of the slope of the Grand Trunk Road for so far as it borders on the river Hooghly.
- Howrah ... Improved drainage; a better system of water-supply; and a tramway.
- Suburbs of Calcutta Better drainage; a purer water-supply; better lighting ... of the streets; more public latrines; obliteration of foul tanks; and improvement of bustees.

  The improvement of the river Anjound, and construction
- Kishnaghur of drains.
- Improved drainage; a Mahomedan burial-ground, and a stronger municipal establishment. The Commissioners have also placed under the head of the most pressing wants of the municipality increased pay to the teachers of the municipal English school. Santipore ...

1.44.15

	. 6		( <b>38</b> /3) / / / /
10.	Ranaghat		Drainage and roads are two principal wants of this town.
11.	Jessore	***	The crying want of this town is a supply of good drink- ing-water; next to this are a better system of drainage; the improvement of the river Bhyrnb, and a municipal market.
12.	Rampore Beauleah	•••	The most pressing wants of this town are—(1) a thorough system of drainage; (2) more latrines and better conservancy; and (3) a municipal office in the centre of the town.
13.	Darjeeling	***	The chief wants here are better conservancy arrange- ments; a covered market-house, and the removal of huts from the native town and the building of good healthy quarters instead.
14.	Dacca		The filling up of the deep ditches or "gors" in the town; a better conservancy; a slaughter-house; widening of the existing narrow roads and construction of side-drains; a municipal office, and a fire-engine.
15.	Chittagong	•••	Better drainage; an improved conservancy; and the filling up of foul ponds and cess-pools.
16.	Comillah	•••	Better conservancy and a purer water-supply, and a new building for the charitable dispensary.
17.	Patna	•••	The most urgent requirements of this municipality are improved drainage; wider roads; the paving of the narrow lanes; botter conservancy, and a slaughter- house.
18.	Gya		The wants of this town are—(1) better drainage; (2) filling up of offensive hollows; (3) cleansing and improving the existing tanks and public wells; (4) means of flushing the masonry drains of the town (5) public urinals; and (6) watering of roads.
19.	Arrah	•••	Improved drainage and a good system of night-soil con- servancy.
20.	Mozufferpore	•••	Improved drainage; macadamized roads; extension of street-lighting and street-watering.
21.	Durbhunga		More metalled roads; filling up of filthy tanks; increased number of carts for conservancy and street-watering; and a stronger conservancy establishment.
22.	Chuprah		The great wants of this town are pure water and improved conservancy; widening of the narrow streets and lanes; segregation of butchers, tanners, tile burners, and other people employed in offensive trades; slaughter-houses and burial-grounds out of town.
23.	Monghyr	•••	Construction of better drains and removal of encroach- ments upon them, and watering of reads.
24.	Bhagulpore		The wants of this town are—(1) a pure water-supply; (2) drainage of a thickly-populated part of the town called Sujagunge; 3) additional latrines; (4) metalled roads on the south side of the railway; (5) a municipal market, and (6) street-lighting.
25,	Purneah	•••	Improved drainage.
26.	Pooree		The wants of this town are three—(1) means for the complete removal of night-soil; (2) improved drainage; and (3) a purer supply of water for domestic use.

122. Legislative measures affecting municipalities in Bengal.—During the year the Government of Bengal had in view certain measures of legislation affecting the municipal administration of the province. Since the close of the year these measures have been introduced in the Council of the Lieutenant-Governor for making laws and regulations.

123. The first is a Bill to amend and consolidate the law relating to municipalities. Its object is to modify and extend the present Act relating to municipalities in Bengal with the view of giving the people a larger share in the management of their own affairs. As the changes introduced are consider-

able, it has been thought more convenient to repeal the existing law, and to pass a revised and consolidated measure, than to introduce a merely amending Bill. The present Act relates to institutions of four different kinds, viz. municipalities of the first class, municipalities of the second class, unions, and stations. It is proposed to abolish these distinctions, and to have only one class of municipalities, which will embrace, besides the two classes of municipalities, palities now existing, such unions as are sufficiently advanced to be entrusted with municipal responsibilities, and the two stations under the Act both of which can without difficulty be raised to the status of municipalities. The less advanced unions will be placed under the Local Boards, which it is intended to establish by a separate Act of the Legislature. The retention of Chapters III and IV of the present Act, which treat of unions and stations, will thus be rendered unnecessary. It is intended that the Municipal Commissioners shall, as a rule, be elected by the rate-payers, the Government reserving only a power to nominate one-third of the whole number of Commissioners. No cz-officio Commissioners will be appointed, and the existing limitation of the number of salaried officers of Government will be retained. Instead of the Commissioners retiring by rotation, as at present, it is proposed that the whole body of Commissioners, as well as the Chairman and Vice-Chairman shall remain in office for three years. The Chairman will be either appointed by Government or elected by the Commissioners; the Vice-Chairman will, as by Government or elected by the Commissioners, but the sanction of Government will no longer be required. Municipalities in the interior are no longer required to bear their own police charges, and Part V of the present Act, which relates to this subject, has been omitted from the new Bill. The powers of municipalities to adopt more advanced schemes of town conservancy and improvement have been greatly enlarged. Parts VI to X of the Bill, in its present form, contain provisions relating to such matters as water-supply, lighting, the construction and cleansing of latrines, and the establishment and regulation of markets; but as many of these provisions are inapplicable to the circumstances of an average mofussil municipality, it has been expressly declared that none of these parts shall be extended to any municipality except at the request of the Commissioners at a meeting specially convened for the purpose. It is anticipated that the Commissioners being now elected will only ask to be vested with such powers as the rate-payers may desire them to exercise, and as are suited to the requirements of the municipality.

124. The second measure is a Bill to authorize the making and to regulate the working of road tramways in Bengal. Proposals were received by this Government from local authorities for the construction of tramways at Howrah, Patna, and clsewhere, and it was found necessary, in order to give effect to these, to have an Act passed empowering the local Government to authorize promoters to construct trainways, to break up the roads for the purpose of laying the rails, to run ears upon them, to lovy tolls upon passengers, and to do all acts that may be necessary for the efficient making and working of tramways with due regard to the public safety and convenience. The only Act on the subject of tramways in force in Bengal is Act I of 1880 of the Bengal Council, which is a special one for Calcutta, and is so framed that its provisions cannot be extended to other municipalities or places. It was therefore decided to draft a general Act, which will apply to all local authorities, whether in municipalities or in rural districts, in whom the charge of roads is vested. The Bill has been passed by the Legislative Council, and is now awaiting the sanction of the Governor-General in Council.

125. The third measure is a Bill for the general control of coolies in hill municipalities. The object of this Bill is to regulate the conditions under which certain coolies may work for hire, and be hired in hill municipalities where their labour supplies the only form of locomotive power ordinarily available. Numerous complaints were made by residents of Darjecling of the misconduct and extortionate charges of dandy men and portors, and it was decided to bring them under a law similar to the Act for the regulation of hackney carriages and palankeens, by which, on the one hand, their charges will be limited to a certain tariff, and provision will be made for the punishment of misconduct, and, on the other, they will be secured the payment of such hire as they may earn. The Bill now awaits the assent of the Governor-General in Council.

126. Conclusion.—The reports from the Divisional Commissioners reviewing the working of municipalities in their respective divisions were received on the dates mentioned below-

From the Commissioner of Rajshahye and Cooch Behar, on the 4th August 1882 and 2nd November 1882.

- the Commissioner of Bhagulpore, on the 7th August 1882 and 10th November 1882.
- the Commissioner of Patna, on the 17th August 1882 and 25th November 1882.
- the Commissioner of Chittagong, on the 21st August 1882 and 5th December 1882.
- the Commissioner of Chota Nagpore, on the 28th August 1882 and 2nd October 1882.
- the Commissioner of Burdwan, on the 4th September 1882 and 20th November 1882.
- the Commissioner of the Presidency Division, on the 29th November 1882 and 5th January 1883.
  the Commissioner of Dacca, on the 13th December 1882.
  the Commissioner of Orissa, on the 20th December 1882, but a reference had
- to be made to the Commissioner regarding the accounts of his division, and his reply was received on the 27th January 1883.

I have the honour to be,

SIR.

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the number of Ourriages, Horses, and other Animals and Carts kept during the year 1881-82 in first class municipalities in Benyal.

Names of Paliti		1-	Number of four-wheel.	Number of four-wheel, of carriages drawn by one horse, or a pair of pomes,	Number of two-wheel- ed on rrianes.	Number of horses.	Number of ponies.	Number of males.	Number of donkeys.	Number of clephanis.	Number of camels,	Acmber of carts.
1. Burdwan 2. Midnapore 8. Hooghly 4. Berampore		:::	29 2	61 35 204	24 28 15	103 58 68	127 45 496 t stated is	report.		"	}	Not stated. 514 727
5. Therparali 6. Howrah 7. Suburban		::	9	60R	71	453	713	i	<u></u>		ł	Not stated,
8. Kishnaghur 9. bantuore	 :::		708	2,246	153	Not state	ed in repor	2,781 rt.		1		Regestered in Calcutta, 263
19. Rauschat 11. Jessore 12. Kampore Be		=					Duto. Duto. Duto.					257
13. Darjeeling					ا •تنـــ	1		1 1	<u></u>		وتا	
14. Dacea 15. Chittagong 16. Comilah				249	.	No	t stated in Tax not a	the report	t.			77
17. Patria	•••		47_I		(12)	424 1	155 [	1		9 (	تا	1,150*
1s. Gya 16 Arrah 20. Mozafferpor 21. Darbhauga 22. Chapra				318			Dit	to.				542
23. Monghyr 24. Bhagalpore		:::		154			Not ste	sa ited in tep	g ort.			1,097
25. Purneah 26. Poorco		::		117	_		Tax not	n forey.				1,304

<sup>&</sup>quot; Including ekkas.

### APPENDIX B.

Statement showing the strength of the Conservancy and Latrines Establishments employed during the year 1881-52 in first class municipalities in Bengal.

127	matra		-	-= -	-	70:		-		-	- 20		214	Ta	<u> </u>				7.5		. ===	77
;	Names of Mu	RICIT	ALITI	<b>89</b> .	Inspectors.	Oververs.	Ameens.	Jennadars.	Doğadare.	Prons.	Sudar codes.	, Colles.	Bhisties,	Domes.	Mel.bes.	Carters.	Wheelstreet.	Studie errants.	Mett . s.	Number of ponte, to buffecks, &c.	Number of carts.	Wheellarrows.
1 2 5 5 6 7 6 9 10 1 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Bentipore Ramghat Jesone Rampore Bes Parjeeling Ductes Chittsgong Comitah Patua Gya	iii deattr			4	311119617	41	12 8 16 14 1265 21 22 22	6	19 20 1	2 2	146 547 535 64 240 8 12 7 7 11 10 76  188  22 30  29 1	2	4 ::3 :6 :7 :1 :4	26 43 64 1 1 578 7 1 1 20 10 10 10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 12 69 15 15 15 15 15 15 15 15 15 15 15 15 15	23	5 "" 5 "" 114 % "" 2 "" 1"	1	13 20 13 2 13 2 13 13 14 15 24 24 25 24 25 24 25 24 24 25 26 26 27 26 27 26 27 26 27 26 27 27 27 28 28 28 28 28 28 28 28 28 28 28 28 28	12 12 12 12 12 12 12 12 12 12 12 12 12 1	"30 ""

## APPENDIX C.

Statement showing the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

		1			2	3	4	. 5	6
N.	MES OF MI	NICI	PALIT	IES.	Number of English schools.	Namber of vernicular schools,	Number of pupils at- tending them.	Amount of contribu- tion made by the municipal- its.	Romande.
	Burdwan							Rs.	No grant was given by the municipality for the
2.	Midnapore				3	38	1,985	97	purpose during the year under report.  There were nine sensing togethers and 90 pupils unde
3.	Hooghly as	nł Ch	insura	h	7	ps	8,102	to	their instruction.
4.	Berumpore		***		á	12	1,053	360	Including girls' schools.
ā	Utterpurst			•••	1 !	18	600 355	1,921	Including one girls' school,
6.	Howrah	••		•••	1.				The figure in column 4 represents the number of pupils whose fution fees were granted by the managings. They are three girs' schools,
7.	Buburbs of	Culc	utta			63	3,215	5,000	Of these, each are garle's hashes with 579 pupels. The report of the Commissioners does not contain any reternation also it lengths we hooks or other high of the afternation and the afternation gives rates and to numery schools.
8	K1-thnaghu	r	•••		1	6	613	Nii	Of those, three are for gris, in which 89 pupil attend. The monicipality does not contribute any thing towards the negativance of schools.
9.	Sautipore			٠	ž	3	563	790	The municipality trained, supports one high class I maked scincial and mass are then with a monthly gener of Rs. 10. The larger are column 4 represent the number of purplish in the managent school. The statistics of the other schools are not in possession of the numberedity.
10.	Ranaghat Jesson	.:		<b></b>		<u>2</u>	13 13	241 150	Including one girls' school with 24 pupils. One of these is a girly school with 22 pupils. The report does not give any information about English Schools.
.2.	Rampore E	esule	<b>a</b> h		•	3		171	No information is given about the number of pupils to about I nglish schools.
13.	Darjerling	•••			,	.,	100	, G00	The information given in the report refers only to one school, which is supported by the inter- cinality.
4,	Duces						2.951		No contribution is made by the municipality towards education.  Including one gold school. Number of pupils no
.s. 6	Chittagory Consillab				8	6		210 30	stated in the report. This amount was paid to one pat-dails, but since the
7.	Patna		••			e		1,350	close of the year this line been discontinued. There is a gris' school included in the number. The report gives no information, about the number of pupils, nor about English schools or other insti-
16.	Ga				ų.		สเธ	460	tufions.
9.	Arrab				,	104	1,≅33		No contribution made by the municipality for educa-
Ю.	Mozusterpe	re .			2	CH	1,479	300	
:1.	Durbhunga	•••		-	1	57	3,202	300	One of the vermentar schools is a method school entirely maint and by the Durbhanga Raj, as also the English school
:2.	Chupra	•••			•	2 (		50	The report gives no detailed information on the subject.
3.	Monghyr	•••	• •		1	17	1,111	709	There are two garls' schools included in the number with 32 pupils.
4.	Blingulpore	···••			2	6	Dâs	EM	Among the number of vermicular schools are one girls' school with 36 pupos, one night school for the labouring classes attended by 30 men, and on, many school attended by 20 students.
5.	Parneah Parneah	••	•••		9	1			No contribution was made by the municipality if 1881-82.
6.	Pooree		•••	[					No contribution was made by the municipality towards education.

## CALCUTTA MUNICIPAL ACCOUNTS

ROR

1881-82.

FORMS Nos. I & II FOR CALCUTTA.

# Statement showing the Income of the

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	mlity.			cipal limi	a	b		d		,	ø	h	CLOS	OF LAST	TEAR.	
OF DISTRICT.	Serial number of Municipality.	Name of Musicipality.	Act under which constituted.	Population within mandeipal limits.	Ex-officio.	Nominated.	Elected.	Total	Officials.	Non-officials.	Fumpeans.	Natives.	Deposits.	Actus! municipal	Total	
nahs .	,	Calcutta	Act 1V (B.C.) of 1870	401.671	2	24	44	71	17	57	17	57	Rs. 1,22,426	Ra. 17,46,584*	Re, 18,60,01	
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			Di	rainege and	wat	er-51	appl	y los	ns .			•••	{Ca	sh		::
			Of Ju	arliet Pund fice Buildir ie Wareho re-brigade ickney Cor	nag K		 Jetra		Puri	ä			  			

## FORM

## Statement showing the Expenditure of the

1	2	8	4	6		6	•	7			
					GBNERAL RST.	ablibument.*	1	TBLIC BAFRT	r.		,
Name of Bourdsol	Berial number.	NAME OF MUSICIPALITY.	Balance from previous year.	ncome during the year.	Office establishment, Inspec- tion, Honorary Markinstel establishment, &c.	Collection of municipal bases. including cerrol (establishman, purchase of account books, raper, mence-boxes, repair to outposts, &c.).	Five (establishment, pur- chase of fire-engine, buckets, repairs, &c.),	Lishting (establishment, purckase of lamps, oil, repairs, &c.).	Police (establishment, pur- chase of cicking, landerna, &c., repairs to outposta, &c.).	Registration of births and deaths.	Buildings and other works (erection of singular- houses, latring, ac.).
naha .	-	Calcutts	Re. 18,69,010	Ra. 35,11,657	Rs. 1,51,786	Bs. 1,47,014	Rs. 20,145	Re. 2,85,323	Ra. 8,12,097	Ra. 5,908	Rs.

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MHMC	BANDI	IM	OF.

Liebilities	***	Halance of loans  Doposits to be adjusted	***	**

# Talcutta Municipality during the year 1881-82.

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drink for men of animals).	als for shareht Class 111.	tel, lighting, and thinking).	(Ruiding materials).	Same	Class VI.	Class (	Class VIII.	Total.	trear collection for	Collection for the current year.	enstries.	Total.	the previous year.	Collection for the current year.	Penalties.	į,		Total, including tolance	Incidence of turation head of population.	lucidence of income shown in per fiend of population.
+	-رائد.	E F	Rs.	B4.	E Re.	Clos	-		Rs.	ੁਤੂਰ RH.	Rs.	Rs.	Rs.	ر تا Ru.	A Ry.	Rs.	-	Rs.	_ <u> </u>	ğš
														2,85,176		2,95,476	57	3,50,007	5*97	N-74
		- 1							R4.	<u> </u>			_		2,85,178	2,85,176	2,85,476 9,95,476	2,85,176 2,95,476 57	2,85,176 2,95,476 57 75,80,007	2,85,476 2,85,476 57 5,81,017 5.97

7,90,792 8 7 9,52,791 5 11

P DIFFERENCE.

HOWN IN THE ACCOUNT FOR 1880-81.

₹o. II.

Calcutta Municipality during the year 1881-82.

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		Ra	Ra.	Ra.	Rn.	Rs.	Rs.	Rs.	Rs.	
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Ra, A. F.

1,24,67,270 6 6

## FORM No. I

## STATEMENTS OF INCOME

## MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

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	cipality					one luste.		٥		d		1			CEOMB	OF LARE YES	
DISTRICT	E	Name of M	it willipa	LITY	Act under which constituted	the memoria		Ī,				als.				mun spel	1,
	Serial number of						ropuis n	Гуощее	Elected	Total.	Officials	Non-offic	Kuropeans	Natives	Deposits	Actual	Total.
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·	2						3,921		16	. 12		-1-	5	10	100	11,252	11,352
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	-	Total .		1	Act V (B.C.) of 1876	l	05,786			:	30	. !	15	11	800	9,669	10,029
	0	Howrah				1				i_	35   4	-1-	52	K3	1,880	28,156	28,036
		Drvnl.	Total		***	-		-		- -	- -	- -	1	1-1			
	RNCY	Division.		Ì	Act V (B.C.) of 1876	2	51,430	13	21	١,	31 1	. 10	! ! 16	18	15,250	80,918	46,177
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		Ramporo			Ditto	<u> </u>	7,350	4	-	-	19 1			1		2,680	2,680
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		171810N.			Act V (B.C.) of 1876		80,210	3	13	-	16	7		10		64,010	44,610
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		o Division.		•	Act V (B.C.) of 1876		20,603	2	18	-	20	5 1	١,			6,790	6,799
		5 Chittager			Ditto	1	13.39.48	-6	13			6 1	8   8	11		1,022	1,022
***	1 1	6 Comillah	I. Total	··· ••		-	83,007		31	-	39	11 2	8 1	22		7,821	7,831
			i. AUGS: .					-	-	i		- -	- -	_			
PA		DIVISION.			Act V (B.C.) of 1876	١,	173,251	4	27		al !		9 :	21	31,749	8,291	85,040
• •	)	7 Patns			Ditto	_  -	76,415	2	23		25	-		7 18		87,507	87,507
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	- :	19 Arrab			Ditto		42,460	3	14		17			12		6,198	0,198
<b>h</b>	i	20 Mosuffer 21 Durbhu			Ditto	-	64,515	3	0	-	12	)		5 7		3,036	3,086
,,,	- ;	21 Durbhus 22 Chupra	-		Thite		51,670	2	16		18	5 1	s	5 13		1,228	1,225
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BRAGU		E DIVISION			Act V (B.C ) of 1876		EE0,84	s	17		26	6 1	1	1 0		10,601	16,601
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(Arracles of out or on it folk men or no mais)	Case II (Ammels for stanrister.)	(P e g irk and	(Bu d'ur at ruls)	Dr. g. gums and	17 2000	Cloth	(Me al'	Tetal	Arrar electon for the ir sous tear	r t a fr the	Fens. 4	٤	£ .	Collection for the current year.	Penaltes.	Total.	Total income of year, excluding balance.	Total, metading belance.	Incidence of tagation head of population.	Incidence of income shewn in column 18, per head of population.
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ede	. 4	23 24	North Ditto South Barracks	ore :	. 1011	3	***	25,501	5	15		17 :	2   15			•••	1,000 9,271 9,52 1,307 2,67 2,67 2,67 408	2,273
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Chair Municipalities in Bengal, during the year 1881-82.

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drink me go. 1011 0.	Class II. (Animals for shaghter.)	Cless III. (Fuel, tighting, and washing.)	Chase IV. (Building materials.)	Class V. (Drugs, guise, and spices.)	(Tobacco.)	Cloth.)	(Metala.)	Total.	Arrear collection for the previous year,	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Total moome of year, ex	Total, including balance.	incidence of taration bead of population.	Incidence of income shown in per head of population.	Remai
Ra.	Ra.	Be.	Re.	Ba.	Ra.	Re.	Hu.	Ba.	Ru.	Re.	Re.	Ke.	Rs.	Ba.	Ra.	Ba.	Rs.	Rs.	Rn. A.P.	Rs. A.P.	
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g of District.	Serial number of Municipality.	Nake of Musicipality.	A	Tax on persons according to circumstances and property.				Tax on houses and lands	Tax on rehicles.	Tax on animals.	Tolls, &c.	Tax on rice-stalls (ket- trus).				Tetal theorgie from tage
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Class Municipalities in Bengal, during the year 1881-82.

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FORM No. I .- Statement thousag the Jacques of Unions "

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			GRAND TOLLE		Í				427,863	110	372	***	391	34	357	4	387		58,498 71	58,498 71

FORM No. 1 .- Statement showing the Income of

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w of District	we number of Munch	hanr of Municipality	Act un ier which constituted.	Population within manicipal limits.	Ex-officio.	Nominated.	Elected,	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal behance.	Total.
BHAGTI	TE DEI	Division											Re.	Ra.	Ra.
	1	J malpore	Act V (B.C.) of 1876	13,218	2	20		23	2	20	18	0		146	146
Pergunnaha	2	Sal obgang	Ditto	7,016	1	6		7	1	6	4	8		1,849	1,849
		Grand Total	148114	20,220	8	26		20	8	#6	17	12		1,488	1,485

#### . Johns Markey Wayser 1881-82-concluded.

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Stations in Bengal during the year 1881-82.

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(Articles of food or drink for men or animals).	Class II. Animals for slaughter).	Class III. (Puel, lighting, and washing).	Chas IV. (Building materials).	Oruga, guma, and spices).	Class V	Class VII. (Cloth.)	Class VIII	Total,	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear cellection for the previous year.	Collection for the current year.	Per set res	Ital	10 0 1 0 1 1 7 7	This is the	line tax n	ic dereof iv no de i i ribend of p punt 31
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P District	Arral number of Munic	NAME OF MUNICIPALIT	Y					Tax on houses and lands	Tax on vehicles.	Tax on nningls,	Polls, &c.	Brick and lime kilns.	Coal tax.	fax en stons.	Total.	Total income from taxation.
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#### Stations in Bengal during the year 1881-82.

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Resitations under special Acts.	Proceeds of land, &c.	Income from markets (rents, focs, sale of refuse, &c.)	Conservancy and road cleaning (feet, wile- prove ds of night-soil, street-refuse, &c.)	Municipal fines.	Parments for munching pal series arendered to individuals.	Grant-le aid from Pro-	Sundries (rent of munripal lands, re- ceipts from public gardens, &c.)	Total.	Loans.	Beposits (contractors, salaries unpaid, &c.).	Advances.	Total income of year, ex	Total including balance	Invidence of taxation head of population.	Incidence of incrme shown per head of population.	F
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or Dureica	bernl number of Manic pe	NAME OF MUSICIP	ALITY.	Act under which con	stituted.	l'opalation within mankipal	Ex-officio.	Nominated.	Partell.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal	Total
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		Divni Total		Act V (B.C.) of 18 Ditto Ditto	78 	25,21X 29,954 5,144 00,37	3	28 32 0	:::	29	8 25 9 29 4 8 1 53	8	21 21 0		7,633 1,385 2,164 11,122	7,633 1,385 2,104 11,183
Pat	INA J	DIVIBION		Act V (B.C.) of 18 Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto	76	97,00 88,111 77,04	1 21	77 69 86 24 36		44 85	5 111 8 71 8 67 4 80 1 23 2 80 7 17	7 13 11 9 11	117 79 77 83 25 31	31,749 	27,747 49,590 9,620 -1,707 9,180 0,617 9,174 1,631	59,49 40,59 9,62 1,79 9,18 5,01 9,17- 1,62
_		Divnl Lotal			"	919,04		391		430	0 319	89	870	31,740	1,11,919 -1,797	1, \$3,666 -1,797
Bnac Pergunnahs	ieto:	DIVIANOT  DIVIAN		Act V (R.C.) of 18 Ditto Ditto Ditto	78   	28,04 17,05	14 4	25 24 23		28 28	8 34 5 35 6 24 0 16 5 25	8 8	18 93 94 92 21	3,000	16,747 8,258 6,647 773 2,038	16,74/ 8,83 6,68 77: 5,53
•	.	Divn! Total	"	Act V (B.C.) of 18 Difto Intto	*** ***	70,20	15	3 18		18	6 1: 6 3: 6 1: 7 6:	-	16 39 12 67	_	8,599 6,818 1,778	8,89 7,98 1,77
Онота	NAC	Division  Divisi Total  Grand Total		Act V (B.C.) of 18 Ditto Ditto Ditto	78	20,0	17 19 16 19 14 20	92 5 26 8 8	87	28 83 10	15 3 10 11 2 · · · · · · · · · · · · · · · · · · ·	5 5 2 4 8 8 9 24	82 93 99 9 9	200	2,029 3,539 1,695 1,486 9,598 4,80,089 -1,797	9,78 1,68 1,46 9,78 4,85,80 -1,78

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Γ					Octro	ı							Asares	rd Ta	\ 78			* 418. v	-	1.0	CULTURA 19	
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L	(Articles of food or drank for Agen or animals)	Class II	(Fuel, highting and	Class IV	(Dryge gums, and	(Tobacc)	Clyss VII	(Metale)	Total	Arrest ecllection for	Col ec'1 n 'c'r the	Pena t .	Total	Arrest cellee mu far	Ct A in for the current sear	Pens t ∼	fot	T al c ze foar ex	Ta I of the	1 0 ' mt 1 (	I wild, place	1
L	<b>B</b> 3,	Rs	Be.	Ra	Ra.	Ra.	ł		Re.	1,141	Rs. 1,227 10,550 54,009	Ra. 228	1,227 10,550 56,278	Re.	Rs. 19	R4	hs 19	9( \ 4 37,671 19,769 13,650 18,119 4,960	Re 1 1,253 1,11,098 2,53,088 27,318 5,910	1 (p 11 1 10 8 5 10 11 5 13 1 1 10 3 11 10 9 5	1 1 4 1 1 1 1 1 0 5 0 13 2 2 3 4 10 0 7 2 0 7 2	
_		1 1 7 1 1		:::::::::::::::::::::::::::::::::::::::	===					18,025	1,17,494	4,773	1,40,882	::: ::: ::: :::	1,028 340  1,968	· : 	- E	H 7	     	-	15	
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1		1	1 1 1	11 : 11	=======================================	: : : :	1	1   1   1   1		19,870	3,18,059	5,043			1,476		1 475	1 At 7 21 44 45 616 133,140	1 7 1 7 1 4 7 5 490 70 16 900	9 5 9 0 10 8	0 7 B	

BRUARES

#### FORM No. II.

## STATEMENT OF EXPENDITURE

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

			··. · · ·			RM No. 1		<del></del>		or <del>ip</del> itasjonikasi	
1	2	3	•	5	6	[		7		-	
-		,			OPPERAL FOI		Po	BLU BAFFT1	-		•
ÁANT OF District	veru! num! "	Nave of Minicipality.	Balance from previous year.	Income during the year.	Office Establisment, Inspector, Honorary Magistrate s Establishment, &c.	Collection of numerical taxes incitating control of the count. Here, purchase of secount books, paper, motor, boxes, repair to outposts, &c.)	Fire (establishment, pur- chase of fire-mine, buck ets, repairs, &c.)	Lighting (establishment, purchase of kups, oil repairs, &c.)	Police (establishment, pur- chase of cicthing, lanterra, &c., repairs to outposts, &c.)	Registration of births and deaths.	Buildings and other works (erection of shantiter- houses, lapping, &c.)
Bt B	L PAWGI	) (VISION	Rs.	Ra.	Re.	Ba.	Rs.	Ru.	Bs.	Ra.	Ra.
	1 1	Buidwan	1,839	57,517	£,000	002		1,520	9,028		******
	,	Manpor	816	20,176	573	798			7,393	29	121
_	( '	Hotahly and Chin-	11,352	62, 166	1,503	2,430		1,693	11,833		8(10)
3	1 :	Serun pro	8,308	33,830 5,917	3,149 826	1,684 146		890 487	8,649 1,231	192	782
	1	Total	15,332	H2,235	5,477	4,278		2,910	21,713	192	1,321
	6	Howrsh	10,029	2,42,659	18,264	5,977	4,387	30,891	35,012		
		Dunt Total	28,036	1,03,386	29,30M	11,445	1,387	35,300	73,748	221	1,449
		The									
	DERUI	Division	46.177	8,38,185	33,029	13,009	10.900	33,807	79,180	1,835	
edag	1	Kushneghur	5,519	21.198	1 500	1.092				432	555
	{   10	Builtpero	1,301	17,146 6,981	1,523	187		4	5,790 6,524 1,000		302
	1	Total	7,567	47,600	8,173	2,070		4	18,914	452	
	1 11	Jessore		12,767	514	775		124	2,058		401
		Divni Total		5,165,555	37,518	15,846	L(1,9(n)	35,989	95,161	1,767	1,086
	_										
MAR VE		BEHAR DIVISION.	4.501	15,476	1,789	1,389		819	3,588		
-	13	Ramper Beaulesh.	4,701 2,640	200,649	2,7%	617			3,810		5,476
		Divni Total	7,891	75,124	4,574	2,016		H18	7,336		5,476
,	DAGCA I	DIATBI 24							1		
_		Dares	44,610	1,15,122	5,141	5,508		1,609	17,877		
		G Division	. 6.799	JF 1995	1,025	316			4,496		
.5	16	Comillah	1,022	25,935 16,012	633	914	<u> </u>	.::"::	2,121		1,798
		Divn! Total	7,821	42,847	1,654	620			6,557		1,799
						1		1	1	l	i
Ŧ		DIVINGON		1 99 46		3,10	.1	5,301		1	1
٠	17 18 19	Patna	. 37,507	1,29,36 56,49 20,37 36,94 37,60	5,891 1,026 1,279	3,10 1,588		5,301	27,640 1 4,649 6,786 6,937 7,079	60 96	2,00 93
, ure	20 20	Mozufferpofe .	6,194 8,000	36,24	7 3,810 7 740 9 412	787 1,120		1,009	6,937		
-	1 2	Chipra	1,225	37,00 28,53	412		:::::	611	8,120		=::
		Divid Tetal .	R6,758	3,03,87	5 18,100	7,5%		11,102	71,110	356	3,3
Впа	GULTOS	B DIVISION		1			-				
	1 25	Monghyr .	16,001	34,85				491	7,730	18	94
lport	2		1,655	46,19	_				8,427		1,5
-4	1 2		4,479	20,1					6,448		1
		1hvnl Total	22,734	1,00,8	3,90	5,87	s	401	22,408	18	9,6
O	RISSA I	MOINION						l	1		j
•	1 *		8,899	15,0	9 1,25	90	7		5,802		******
		GRAND TOTAL	2,61,5DK	10,58,0	98,52	1 49,62	0 15,28	7 85,289	2,99,5:14	2,102	18,6
	1	1	1	1	1	İ	i	1	1	1	1

				Public B	BALTH		•		
•	đ	•	9	•	٨		4		j
dupen	of medical (dispen ary purcuase	entr.	(estableh	(cytablish- of water c)	ablesh		Conservancy		(establish-
Repairs (to market e	Meintenance of m institutions (dispersed liaburate pu of medicine &c.)	Vaccination (ortablahmenta.	Water works (est ment, reparts )	Bond watering (asta ment purchas of carts repairs &c.)	Road-clean rg (establish ment purchase and repair of dust-bins, &c.)	Establishmer, repaire purchase of us a dry-earth land for burying n ent-so i &c.	Refunds, &c   fines of over-assessments.	Bernissions of cess.	Prainage works (esta ment. repairs).
Re.	Rs.	Ra.	Re.	Ba.	Re.	Ra.	Rs.	Rs.	Rs.
162	2,272	74		1,530	5,071	9,586			57
	600	140	185			5,9(+4			787
		188		487	870	10,570	32		1 185
120	1,353	120		581 52	1,343	6,065			
100	1,430	325		1,120	2,213	16,085	32		46
129		785		7,781	47,17 6	78,322			1,531
	2,744					1,05,487			2.756
\$91	7,053	1,274	185	10,431	51,458	1,00,487	120		5,1:4
	3,775	2,591		16,422	34,030	87,460	14,983	6,425	8 <b>2,</b> 576
	902	4 50		404	1,607	1,230			50%
84	674 450	50			898	1,272			
84	1,980	64		464	2,005	2,502			598
	1,661	<del></del> _				3,646			249
84	7,566	2,645		16,886	36,035	93,614	14,983	6.425	83,424
	275 1,646 1,941	158 144 802	2,294 2,294	622	1,225 1,724 2,968	1,988 8,226 9,514			3,411 4,251
·	3,685	800	14149	63	0,585	31,50K			3,276
	1,100 192	154 130	·····	717	457	4,710 3,×95			1.288
	1,202	274		717	887	8,605			1,288
80 545 699	1,900 1,001 1,900 3,002	(501 26 120 120 50 542	1,408	8,825 205 300 2,751 981 813	12,043 4,199 2,718	1,677 11,229 1,910 2,779 6,165	142  3		82,878 6) 1,108
1,440	11,008	1,359	1,490	8,941	18,960	25,786	114		33 610
496	4,499	251			1,200	6,470			137
54)	663	97		746	1,584	5,643	42		
187	993	108				2,720	22		622
738	6,164	461		748	2,754	14,842	64		759
	- 1	1	1	İ	1			1	
€,500						808			2,207

REMARKS.

			13/3									64 AL	
i	9		8	8		0			)	0			11
1				PUBLIC HBAL	TA-con ld	I TRIMO INSTRIC TION		3	Puntic (ox	WENTEY CE			Provincial
let V				Other m	enstires.	_		Et l lie V	Wrks			1	8 2
ME OF	Serial number.	NAM Munici	BOB PALITY	Markets and alsughter- houses (setablish- ment, contingencies.)	Public garden (1921b. lishment purchase of seeds, repair of well purchase of bul ocks &c.)	Contributions to sebools	Establishment.	Construction and main tenance of roads	Other (new) works	Other repairs.	Surrey of land.	Other charges (preshing, rewards, &c.)	Contribution to Local Funda.
Res	DWAN	Division.		Ru.	Ra.	Rs.	Ba.	Rs.	Rs.	Ra,	Rs.	Ba.	Ra,
*** **		Burdwan					300	10,170					
	. 2	Midnapor	ne	*		97	521	2,910				303	
1	( 8	Hooghly	and Chin-			50	682	7,843		•••		637	
	1 8	Remmon	e			360 96		7,225	:::::	925 28	******		*****
	Ϋ,	1	Total			596	582	15,891		953		687	
	1	1	4	513		1,021			8,531				
			l. Total	513		2,524	1,406	24,290	8,581	963		959	
Passi		y Division	9										
bs	1 7			*****		8,000	20,775	88,503	<b></b>		11	4,026	
	d			*****	169	791	1,104 372	7,629 2,087				251 438	FAS
•	{   ;	hantipor Raughi	i +	*****		216	60	1,322		187			*****
	1		Total ,,	***	169	1,067	1,636	11,238		137		689	98
	1 1	l Jensore	**!		140	1G5	37 1	1,867				281	(17
		Dival	Total ,		240	1,222	51,085	1,01,607	_==	137		4,916	105
778 AX	D CO	ори Венаь	DIVISION,				•	- 1					
	1 1	Rampor	Beaulosh ut			171 600	860 3,243	4,168 15,117				173	*****
	, ,		ni Totas	****		271	3,903	19,285				178	
1		DI 16104			450		344	18,187	2.254			823	*****
	1 1	4   Dacca	l										
Car	TTAG	DI ISIO							}				
-7.4	1 1	Comilia	ng town',	*****		240 80	541	4.532 5,599		192	******	3,058 494	
_			I Total			270	511	10,011		192	******	1,533	91
			4			}	1	1	j				
P	41 MA	DIVINOV						***	84.000				,
	1:	7 Patna	i	•••	2,458	1,158 460	240	18,929 8,002	31,803	350		709 1,147	******
- 1 		H (lya 9 Arruh 9 Mornife	rpote !	72 613		306 800	616 775	8,1492 2,931 7,147 5,979				156	
ore	-   ;	Li Durt ba	nga si	1.1	<u></u>	04		8,022	100				180
			Total &	685	2,458	2,255	1,031	41,639	81,903	850		2,411	180
BHAC	STLFC	ES DIVISIO			a				1				
VI.	1	23   Mongh	. 1	144	283 604	5(15)	2,495	7,81 1			_===	796	740
1pore	-	24 Blugu		1,510			2,644	11,086	*****	2,103		688	740
	1	25 Purnus	-	1,530	887	1,246	0.398	16,290		2,108		1,416	740
		Div	ni Total	2,702									
O	RJOSA	DIVISION					]	8,688		394	1	402	
											******		******
		26 Pooree	D TOTAL	2,930	8,994	11,298	46,708	2,34,126	87,088	4,158		12,752	1,176

		18		14	13			18		
	OF YEAR.	E AT CLOSE C	Balano					Dagr		
		g				b ( 4	attached	vest	Inter	1
Remark	Total,	Actual municipal balance.	Depty 4	T -1 expend 1.R	V sel ane na	'dranes (on a count dan Lena was de.)	Diperis (stare, atta	On arcount of current year	On scooned of last	Lean. Instalments during the year
	Ra.	Ra.	ha	14	R×	Iu	Bs.	Re	Re	Rs
	2,152	720	1,762	54,094	6,564	;	820	861	403	2,237
	801	80]		26,191	496					
	11.216	11,016	200	42,623	1,890					
	1,657	1,637		35,496 6,764	3,441 623					
	15,083	13,183	200	83,442	5,998				****	
	12,160	11,630	560	2.11,40%	6,965					
	29,156	26,654	2.522	4,02,265	10,063		120	361	402	2,:37
								i		
	45,9)5	84,221	11,594	5,58,517	9,828	7,005	24,872			
	5,277 5,749 707	5.277 8 722	:::::	24,723 · 14,763 ;	1,258					:::::
		797		5,4481	107	<u> </u>				
	(9,71%)	9,7146		45,871	1,409		<del></del>			
	1,703	1,708		5,94,002	202		24,472			<u></u>
	57,311	45,720	11,594	5,:41,102	17,892	7,005	21,1/2		<del></del>	······
			1	1	GON	1		1	ĺ	1
	2,4(2) 4,3(1)	2.469 4,361		17,704 57,967	705			8,797	767	8,500
	6,830	6,930		76,675	1,871			8,797	747	3,500
	82,315	32,515		1,25.717	CEA,8					15,501
	18,972	12.872 1,+12		10.802	67					,,,,,
	1,442	1,412		36,554						
	41,436 16,081 6,046 8,567	20.03 0,681 5,146 6,447	20,773	1,92,550 64,650 15,173 88,574 85,114 28,725	3,511 4,651 1,018 1,012	2,827	:			610
	15, 107	15,493		25,144 28,725	715					
	10328	61,7:8	20,778	3,04,180	10,607	3,627		117	144	610
	12.504	12,800		38,816	1,617					
	8,510	2,708	3.012	41,038	1,421	M26	100	165	807	5,000
	4,7 65	4,754		10,863						
	21,360	20,548	3,012	1,02,217	8,038	825	100	165	807	5,000
		1	1	1		İ		1	- 1	1
	*,3 <b>5</b> 1	8,814		75.603	352					
	2,52,131	2,16,233	38,001	16,62,763	50,815	11,467	25,792	4,410	1,040	54,848

### FORM No. II.—Statement showing the Augustations of Second

		8		4	В		<del>makartaran</del> I	1	-: <del></del>			-
		<u> </u>						<b></b>			Ì	
		1	1			General Est	THRUMBIJELS		Public Sapet	1.	8	
, District.	Rerial number.	NAWR OF MUSICISME	ř.	Balance from previous year.	Income during the year.	Office e-rablishment, Inspec- t-on, Honorary Nagatrate a Establishment, &c.,	Collection of municipal trans- including cetrol testablish- ment, purchase of account book, paper, mosey hozse, repar to out-posts, &c.)	Fire (establishment, pur- chase of fire-agns, buck- ets, reparts, &c.)	Lirhtng (establishment, purchase of lamps, oil, repairs, &c)	Police (establishment, pur- crisse of clothing, lanterns, &c., repairs to out-posts, &c.)	Recistration of births and deaths.	Buildings and other works (erection of alanguar- houses, fairtnes, &c.)
Burd	WAN 1	DIVISION.		Ra.	Rs. 9.706	Rs. 317	lts.	Rs.	Rs. 518	Bs.	Rs.	Ra,
w · {	8	Culns Cutwa Dianhaut Rancogunge	::	5,242 1,052 959 1,500 5,762	9 706 6,060 8,016 9,835 29,527	71 71 407	651 360 419 2,094		415	1,878 1,536 1,279 1,502	*****	79 13
{	5	Bankoora Bahanpora	***	760 1,348	7,921	4H0 3 in	2,003 144 200	71		8,135 1,695	****	18
(		Total		1,974	11,356	824	405	81		4,809		18
	7 8	Boores		1,010	4,900	696 221	226			1,355		617
{	10 11 12	Tumlook Chatiai Chunderkona Ramjibunpur Kheeriye	::	742 1,834 1,102 1,179 1,029	4,105 5,397 8,534 2,500 1,556	123 77 61 26	50 k 219 144 . 62			1,266 1,524 1,407 1,244 931	15 16 15 18	180
	28	Total		5,5(H,	17,393 3 610	498 916	1,645		19	6,786 1,627 1,029	60	190
{	18 14 15 16	Bansberia Hadyabatty Bhuddessur Kotrung	::	4,069 143 169 4,770	3 010 14,432 6 ×11 3,156 28,072	1,983 853 407 2,530	800 455	= :	907	1,029 2,477 1,564	60 80 79	200 163 125
		Divil. Total	•••	22,102	91,200	5,607	1,754	м		24, 187	222	1,148
President of the state of the s	17 17 18 20 21 21 22 24 25 26 27 28 28 28 28 28 28 28 28 28 28 28 28 28	Division.  Baranagore South Ruburban Rajpore Parupore Joynagore Jo	in in its	2,505 646 1 10 8 2 253 688 1,906 6-24 2,971 2,971 2,041 217 157 486 1	#1,008 20 645 7,418 5,230 1,078 8,995 6,816 21,821 17,801 6,005 6,005 6,005 6,005 1,500 1,	737 1,345 441 814 311 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,085 3,006 220 250 150 540 540 560 1,557 1,058 777 113 107 407 407 407			6,412 1,725 1,122 1,122 1,122 1,121 1,121 1,121 1,121 1,121 1,121 1,121 1,121 1,121 4,121 4,121 4,121 4,121		*
{	92 38 31 35 86 87	Nuddea Koolitea Mehrapore Hoerangore Mohospore Coomercelly	:: ::	512 8.6 52 313 869 879	7 889 1 1,17% 3 891 1 2,7 15 1 2 676 a 967 1	45n 158 30 197 475 114	251 506 506 504 . 663 2,170			1.740 1.485 486 1.074 7.524 7.289	# 1900	38
{	88 40 41 42	Katkhira Kalaroa Chanduria Kaligunge Debhatta	::	12 70 617 797 374	1 06 ° 2,600 2,144 2,263 2,002	I (n 85 30 40 40	30° 859 440 252 341	:	98 24 50	1,618 948 782 782 785	****** ***** * *** *	50 850
į		Total		7,070	13,200	805	1,814		119	4, RHO		450
-::ad}	48 44 46 46	Berhampore Lalbegh Kandi Jungypore		4,996 2,1455 477 1,634	15 00 ( 82,6 17 6,742 8.3 (8	635 1,848 1,116 188	1,079 1,615	:	1,406 967 68	4,386 10,679 2,605 2,655	80	180 250
		Total Divid <b>al</b> otal	-	13,44) 39,725	61,731 2,10,312	3,7H2 J0,63R	\$0,042 \$0,042	<del>"</del>	2,420	20,198 75,589	904	2,880
 GRA MEE,	47	BRHAR DIVISION		12,727	76,772	719	576			2,250		` 671
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FORM No	II.—Statement shows	g the	Aupenditure of	Bedoins
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## Olses Municipalities in Bengal during the year 1881-82.

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## FORM No II .- Statement showing the Eugenstitute of Second Class

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	1	83	bewun Total					1.001		8,907				9	
~112	- {	44 85	Matit are Bettinh					60	136	9u3 3,065		5		710	
_		- 20	Talal				5	3,09		15,768	338	479	<u> </u>	110	<u>ار د</u>
			Divid total	•••	<u> </u>		_		<u> </u>	-			<del></del>	-	^ "
ъ	IAUL.	LPORI	DIN INTON												
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	1		Fuglish Bazer Old Maldah			***	15	12 20	() I	2,196 101	-			189	-
	•	~	I tul				45			2,227		<del></del>	<del> </del>	481	
Pe	gun	93	Deoghar	*	. _ .		45		S	681 8,666				571	4
		1	Divn! Pots	a)	. [ ]		-   ":"	·   *		***************************************	\ """		1		

## so Bangal daring the gift all like maticipal

7	<del></del>	19		1	15	16		1.5	
-		Dage.					BALANCE.	AT CLOSE OF	TRAB.
ĭ	Intere	<b>.</b> 1	<b>1</b>	5_		-	<del></del>		
Loans, includents p during the year.	On account of last year.	On secount of current rear.	Deposits (salaries attached, contractors, &c.)	Advances (on account departmental works, &c	Miscellaneous.	Total expenditure.	Deposits,	Actual municipal balance	Total.
Ra.	Ra.	Re.	Re.	Re.	Rs.	Rs.	Its.	Rø.	Rs.
		<u></u> .				9,447		1,337	4,893
	77.7				17 163 122	5,746 2,016 8,441		856 1,426	1,337 856 1,126
					533	11,283		3,619	3,619
******			······································			13,786 1,698 1,402	 	276 1,760 215	303 1 760 215
						16,881	25	2,253	2,274
	::			B(+	P?	10,747 3,963 4,895 3,255 5,531 897		9.125 309 491 948 523	844 2,475 308 494 245 321
				50	99	26,830		1.612	4,612
				50	131	61,300	25	15,107	15,433
•••••• ••••••					100 67	2.216 4,570 1,493	 	1,038 730 2,912 4,680	1,038 789 2,912 4,689
					107	11.77		9,097	
*****					10 841	5.462 17,370		2,248 1,615	2,288 1,613
					851	25 433		3,483	3,583
		::	:		14 80 1,235	1,770 5,199 6,715 8,980 1,890		1,742 1,496 853 874 827	1,742 1,446 353 574 827
					1,430	24.454	-::-	4,962	4,962
, 	.:::			<u></u> -		6,748 5,761		1,003	1,006
						10,537		1,408	1,465
	110					4,020 3,396	:::::	19	19 1,395
	110					10,325		1,414	1,116
				<u> </u>	831	11 746 5,422		4,982 2,504	4,162 2,434
			_===		831	17,162 9,581		1,663	6.71d
150			_==		278	5,374		900	1,663 600 2,168
18		<del></del>			2,902	97,084		20,006	20,606
					108	3,218		1,556	1,556
				50 200		7,167 2,529		271 706	271 700
				200		0,090		977	1977
					7801	8,047	3,000	1,008	4,008
1, 10000				. 250	594	17,061	3,000	. 3,541	0,541

REMARKS

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#### FORM No II-Statement showing the Expenditure of Second C-

1	2	3	•	r	İ	6		7	_	1	
					( FYREAL LE	LYDFISHAPMI	-	UBIL RAPLE	•		Γ,
PDISTRICE.	Sand number,	NAME OF MUNICIPALITY.	Balance from precious year.	Inc no during the ye	Office serableshment. In per tron, Honcrary Man, tr s cefablishment, &c.	Collection of manners   and mains octro, (est rent, purchase of 1 the back, purch part of the print of the pr	Pire (extalglament. F r class of freezigne, 4 s ets, repairs, &c.)	Lichting (establish w jureling of lamps l tepales, &c.)	Police (establishment par Anse of clothing, anter &c., repairs to on posts	Registration of births and destirs.	Buildings and other werts ferction of shantler bouses, latrines, &c.)
Ogis	BA DI	VISION.	Ka.	Rs.	Ks.	Ra.	Rs .	ka.	Ra.	Rs.	Re.
	90 91 172	Cuttack with Canton- ment Kendrapara Jajpere	7,918 945 687	31,874 3,702 2,791	eki3	1,957 651 666			6,467 658 754		704 890
1		Total	7,185	41.467	663	3,254			7,90 6		1,094
	93	Halasore	1,778	9,753	275	1,377			2,397		403
		Divul. Total	9,748	51,220	915	4,631			10,301		1,687
BOTA NAG	PORT	DIVISION.	1				ł	1	į		
ih{	946 946 846	Hazaribagh Behnk Chastra	088 801 400,1	4,070 2,513 5,875	125 65 148	1953 11 1 838	<u> </u>		2,051 1,237 1,636	 isa	
1		Total	2,122	16,841	3030	1,652			4,1124	145	495
as	97	Ranchee	2,500	10,589	425	712			1,979		124
n	98	Purelia	tilki	7,656	41H	264		24	1,717		1,752
n	99	Chreinme	1, 120-	2,744	<b>&gt;7</b>	326			539		302
- 1		Divni, Total	7,5%	57,739	1,360	2,944		24	9,159	145	2,010
ļ		GRAND TOTAL	1,63,812 -1.726	7,45,673	20, 180	84817	111,	4,719	1,97,936	K31	10,600

# - Bergal during the year 1881-89-concluded.

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			PUBLIC HE	AUTH					
•	4	•	f	9		1			j
ģ	613	- 2g	1	75	# # # # # # # # # # # # # # # # # # #		Conservancy	•	4
Repairs (to market, dus	Maintenance of med cal institutions (thapmany establedment purchase of medumen, &c.)	Taccination (establehments)	Water works (establish ment voja m)	Road-waterms (e-tablish ment, pur huse f waten carts, epsi v &c)	Road el ann g (setabl sh ment purchase and repa r of dust time &.)	Establishment reper- purchase of arte- dry-earth las d're bury: R nich soil	Refunds, &r., of fines or over-ussessments.	Remissions of ceas.	Pramage works (establish- ment: tepane).
Ra.	Rs.	Re.	Rs.	Re.	Ra.	ita.	Rs.	Re.	Rs.
107 	618 860 625	279	701 	582 24		5,889 278 303	230		3,335 144 57
107	1,608	279	701	606		6,535	230		3 534
	2001	83				1,0601			
107	1,903	362	701	008		7,626	230		3,536
	814 <b>2</b> 30	::::::	<u></u>		1,537 478 407	 316	::	 	79 17 801
	744	16			2,512	316			927
761	304					1,816			70
218	180				217	1,212			210
40	150		50		111	173			236
1,019	1,85#	16	50		2,020	3,517			1,443
3,300	37,542	3,114	5,627	3,749	14,803	70,541	251	667	77.811

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## FORM No. II-Statement showing the Empiricaliture of Second Class.

	77		1	<del>تقعما سارةنساء</del> بير		. 1		35 Table 10 State					1)	
1		2	3			9			10					١.
				PUBLIC HEAL		PUBLIC INSTRUC- TION.			Public Con	e a marian or .		·	provinceal	
				Other me	PRAUTAR,			Public	works.			printing.	8	
OF DIATE	пот.	Serial number.	NAME OF MUNICIPALITY.	Market and slauchter- keuset (establish ment, continguences).	Public anden festala.  Schmen, purchase of seeds, repair of well, purchase of bullocks, &c.).	Contributions to achools.	Establishment.	Construction and main- tenaitie of roads.	Other (new) works.	Other repairs.	Surrey of lands.	Other charges, prin rewards, &c.	Contribution to local funds.	
	ORIH	ra Di	VIEION.	R.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Ra.	١,
٠	{	90 91 92	Cuttack with Cauton- mout Kendiapara	. E31	131	 190 Is	1,505 	8,872 851		 468	20 5	986 	2,461	1
			Total	50	184	165	1,545	4,72%		464	25	1,019	2,441	1
<i></i>	1	98	Balasoro					2,651				297		1
			Divni, Total .	50	18)	168	1,505	7,274		Fist	25	1,316	2,461	
CROTA	NAG	POR	DIVISION.			ļ		İ	1	i		I		
egh	{}	94 95 86	Hezaribagh Rebak Chattra	825		150	 76	967 145 406	127	: :		179 15 90	70 	
			Total	323	2	180	76	1,514	127	!		288	70	
		197	Ranchec		69	100		1,573				831		
a		94	Purulia	261				273						
290		90	Chyehasus						34	715		41)		
			David. Total	ast:	71	250	76	3,668	161	716		138	70	
			GRAND TOTAL	1 659	9(0)	Light	6,284	1,22,621	4,116	4,122	182	10,600	3,528	ł
	•		1		!	:	1							ļ

		15		14	15					
	)F TEAR	R AT CLUSE (	BALARC					Dadt		
		8				, G	ž.	****	Inter	Pag.
RPM 4 RI	14.	tetnal municipal balance	Deposits	Total expendit ire	Miscel aneous	Advances (on account of departmental work, &c)	Deposits (salaries attached contractors &.)	On secount of current year	On account of last year	Lount, instalments during the year
	H-s	Rs	Re	Re	Rs	Ra	Re	Ba	Re	R.
	11,7 -	11 527 i) 214		30 64 0 31 14 3 104	197 171					
	1'( 0	1 070		97 382	909					
	- '4"	2,2 7		9.15	57 5					
	11 4 7	14 10"		46 1 71	M 1					
	146 }	1 515 419 2 592		7 (0° 7 5 ( 300	170		١,,	1 2	,	14 370
	1 14	4 166		1 777	\$40		1,	11	26	86 6
	4.4	4 138	24"	6 76 1		I				
		N6.		-17	761					,,o
_	118	138		2 41						
•	10 514	10 5	267	34 100	11		1	1-1	10	NI S
	1 1. 411	1 88 33,	4 081	71 341	19+28	120	900 j	37	ul 3	10 ~

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,							<del></del>	· · · · · · · · · · · · · · · · · · ·			·
					General B Mei		Po	blic Savety.		•	8
Districtor.	Seria' number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, Impec- tion, Honorary Magistrate's establishment, &c.	Collection of municipal faxes including octro, cleanblishment, purchase of secount books, mater, money boxes, repair to outposts, &c.)	Fire (establishment, pur- cluse of fire-engine, buck- ets, repairs, &c.)	Lighting (establishment, purchase of lamps, oul, repeirs, &c.,	Police (establishment, pur- chase of clothing innferra, &c., repairs to outposts, &c.,	Registration of births and deaths.	Buildings and other works (serection of slaughter- houses, istrines, &c.)
Buan	WAR :	Divinion.	Rs.	Rs.	Rs.	R4.	Rs.	Ra.	Re.	Rs.	Ra.
{	1 2 3 4	Jaspore Patroshair Sonanukhi Kotulpore	200 2,614 3,740 537	159 1,930 8,141 1,584	0n 141 20	65 188 819 210			241 1,002 1,717 930		
		Total	7, 198	6,764	260	810			3,8(9)		
. {	6 7 8 9 10	Mugra P-indoonh Jehanahad Bally Koergunge Syambusar Khanakool	72 5:2 1,0:2 234 132 517 1,624 4,197	495 1,309 2,1:0 1,354 302 2,239 1,512	12 24 151 218 41 165 121	98 409 618 600 600 600 600 600 600 600 600 600 60			\$18 \$48 1,059 659 1,157 646		
		Total Divnl. Total	11,302	16,168	892	2,3141	<del></del>		8,803		
PRESI	DENC!   19	Division.	305	1,564	96	188			824		
{	15	Chagdah Jagooly	410K 28]	3,038 685	194 60	. 145			1,600		52
	"	Total	770	3,668	241	561			1,578		192
{	16 16	Kessuhpore Kotechandpore	996 878	761 2,334	24 (ii)	192 185			485 1,565	, <u></u>	
. `		Total	1,873	8,095	88	877			2,050		
<u>in</u>	1 17	Berhampore Can- tonment	1,033	1,880		44		<del></del>	623		
		Divnl, Total	4,050	10,207	424	1,124	<del></del>	<u> </u>	5,370	<del> </del> -	82
<b>3</b>	.   18	m Benae Divisios.    Julpigoree  Divisios.		<b>5,060</b>	248	158	<u></u>		1,011		297-002
	19	Munickgunge	1,079	4,206	512				2 4(4)	•	
<del></del>	20 21 22	Bowisł Perozepore Buckergunge	-466 N7 1 7,001	1,152 2,235 2,475	15 33 54	144 485 318	1 : :		1,400 1,400 188		50
	] -	Total	2,431	6,902	102	842			2,900		50
ngh .	23	Tangail Divni, Total	3,706	3,677	042	1,381		<u> </u>	7.780		7 80
PA	TNA !	Division.	1,485	2,423		308			1,858		
	21 20	Munsir Dinapore (nisa-	4,189	1,367 8,739		225 4e8		===	961 4,001		15
	27 28 28	Mohamedpore Bysutpore Futwa	1,262 1,312 1,477	1,734 1,314 3,042	25 30 51	60 72 417	****** *** ··		935 798 1,788		
	81	Mokameh Dinapore (canton-	4,496 2,720	8,019 14,967	58	900 6-7			4,380	*****	
	1 30	mout.) Nawadi h Total	2.785 2u,293	1,204	192	196			16,653		18
	33	Tekari Daoodnegar	2,1482 2,7:7	8.410		383 229		230	1,617 1,280 222	78	
	37 37 38	Jehannbad Nawadah Rinswa	866 849	2,223 1,209 947 1,421		1 117			483 749	72 91	******* *******
•••	86	Rinsws Rajowli Sherghatty	936	1,421 1,252 610	8	250	******		363 1,047 886 411	*****	
	44	Aurungsbad Obrah	Ota	531		100 157 94 118			300 411 908 806	66	
	45	Nobinagar	12,083	12,464	50	1,898	*****	230	7,719	220	
9	1.	1			1	1	1	1	1	1	178

		***********		8					
	<del> </del>		,	Public H	BALTH.				
•	đ	•	9	,	h		i		j
dispen	dion!	(g	損	disb- ater-	dish.		Conservanc	y.	del
Repairs (to marked, dis	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.)	Tacrination (setablishments)	Wafer-works (establiab- ment, repairs.)	Road-watering (establish- ment, purchase of water- carts, repairs, &c.)	Road cleaning (establish, ment, purchase a.d repair of dust-bins, &c.)	Establishment, repairs, processes of carts, dry-earth, land for burying night-soil,	Refunds, &c., of fines or over-assessments,	Remissions of cess.	Drainage works (establish- ment, repairs).
Ra.	Ra.	Rs.	Ru.	Ra.	Rs.	Re.	Rs.	Ra.	Rs.
****** ****** ******	  55				158 383 196	 			
	85				732				
****** ****** ****** ******		 	460   500	  		(15 40) 			  2  3
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		15		:::::	141	4/14			
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	01-1-0 01-1-0 01-1-0 01-1-0 01-1-0	18	,,,,,,		308 72 85	216 136	*****		
	===				308	76		*****	••••
4,111		48			72 88	******	*****		
7		188		. 161	859	1,402			

REVARE

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Ì						( <sub>A</sub> pperäl Rota	1	1	PUBLIC SAPETS		•	8
	Seral number	Name op Musicipality,		Balurce from previous year	Incrme during the year	Chre estel 't hwent luspec tion, Ronorary Magistralo's Estabilshmeris, &c.	C liveton of mustripal taxes of initiae orient (scapabilities neutro pulchase of account hoose, paper, money boars, repart to out-posts, do )	Five (exteripriment, pur- cine of fire-view buck- ets, repairs, &c.)	Luentus (establishment, partuse of lamps, oil, remars, &c)	Police (establishment, pur- chase of clothum, lankerta, kv. repara is out-posts, &c)	Remembles of births and deside.	Halbeines and other works (eventum of alangeter- houses, istrines, Ac.)
-994	Divis	IUN—contd		Rs	Ha	Ra.	Re,	Rs.	Re.	Rs.	Re.	Rs.
	44		- 1	3"1	113		69			91		*****
- ][	46	Johan obad Chemati Chand	- 1	-11	811	83	215			423 16	*****	******
. 11	47	Namigango	- 1	41 210	111	50	236 29	******	1 ::::	891 128	1-1-1-1	******
, 4	48	Chynepore Total		852	2,410	1)2	851			1,240		*****
			-	-71	1,210		201		·	832		,,,,,,
{	48 50	Mohner Neetsmarkee	::	837 830	1,503	71	183			160		
		Total		1,178	2,7 12	71	417	<u> </u>	·	1,243		
		Divnl. Total	- [	34,403	65,425	405	2,3~1		230	20,806	220	1
AGULI	PORR	Division.	-									
{	51 53	Kishengunge   Ranigame		1,1,0	3,527 1,123		30.2 130			2,091 776	******	
· {		Divni, Total		2,109	4,6250		132			2,470		
. 10	AGPOL	B Division.										
	68	/ Lohardu-gu		243	1,067	83	141		1	493		
` #i }	54	Garwah Daltongungo		716	2,250 2,182		r 412 922	*	'	N74		471
		Total		1,100	5,500	N3	K76			1,593		~
ار :	<b>53</b>	Ragheonathpore	ŀ	1412	1,817	12	111		12	764		A.
{	57 58	Justin Munbagar		2.40	1,500	12 3	196 31			467 28		
1		Total		1,040	3,160	87	434		12	1,268		451
.		Divni, Total	· [	2,200	8,866	170	1, 313		12	2,629		923
- 1		GRAND TOTAL		68, 195 71	1,12,3(1)	2,501	12,282	*****	212	65,389	220	1,020

FORM No. II .- Statement showing the Expenditure of

-	2	8	3 4 6			8		7			
					GENERAL EST	ABLISHMENT.	P	TRLEG SAPRTY	r <b>.</b>	a	•
**	Rerial vamber.	NAMB OP Municipality.	Balance from previous year.	lucome during the year.	Office establishment, Inspec- tion, Howenty Maristrates' establishment, &c.	Collection of municinal faxes is caims cortoi (establish- munit, purchase of account books, caper, more; leaves, repair to outposts, &c)	Fire (estal·lishment, pur- chase of fire-cuttine, buckets, rejaira, de.)	Lichtium (establishment, purchase of laups, oil, re- pairs, &c.)	Police (establishment, pur- chase of cleding, lanterns, &, repairs to outposts, &c.)	Registration of births and deaths.	Buildings and other works (erection of a aughter- houses, lutimes, &c.
BRAGO	LPOR	E Division.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Řs.	Re.	Ra.
	1	Jamslpore	140	15,213	665	102	,.		2,458		, 80
Pergun-	2	Sultilegunge	1,842	7,026	799	733		43	860	*****	
		Divl. Total	1,488	22,259	1,65	8115		48	2,816	*****	80

#### Umone in Bengal de eng the year 1881-82-concluded

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	<del></del> -			Public Hy	ALTH	. —				
	d	•	,		*		•		1 ,	
Revenue (to merbot, dappen	Marrien nee of medeal nett uit w (dapenary estab udment purchase of med. es &c)	Vacr nativo (establishmente)	Water works (enablishment, repars)	Evel under any feetable of in a savinge of under cutta, reports dec.	cests ng (estabarh 1 chare at d a pair 5 c &c)	ne of car the year the year	S	Ne 1 850	wrk and h	Вамади
Remains any a	Marren mett u med.	Vac na	Water w repara	Bysies Guis,	Pale ndus		P fends	Rem	}	
Rs.	Ra,	Re.	Ra.	Es.	Rs.	Rs.	Rs.	Rн.	Rs.	
	====	48				10~				
******				::::		812			"	
<del></del>	58	49			<u>:</u>		:-	ļ		]
	56	475		••	•••	320				
	49			183		111			150	!
	45			93		2711		<del></del>	105	
	Glø	271		31.1	8.0				245	
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	'			i		533				
10		Ge)				1,711	'		40	
10	705	327	1,150	343	1,224	14,267	i		1,714	

Stations in Bengal during the year 1881-82.

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					Peblic 1	BEALTH.					
		d		,	P	,		i		,	
	dispen-	medical pensary tase of	(a)	į	thlish.	ieh-		Соливтупису		2	
	Repairs (to market, dis sary, &c.).	Maintenance of medical institutions (dispensary establishment purchase of medicines, &c.).	Vaccination (establishments)	Water-works (establishment, repairs).	Rond-watering (establish- ment, purchaso of water- carla, repairs, &c.)	Road cleaning (establish- mont, pure lase and repair of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry earth, land for lurging night-sell.	Retunds, &c., of fines or over-assessments.	Remissions of ress.	Dennare work (schibish: ment, repairs)	
	Re.	Rs. 182	Rs. 55	Ra.	Ra. 172	Ra. 968	Ra. 5,201	Ra,	Ra.	Rs	
1				188					<del></del>		
	876 878	43 826	55	188	179	905	1,002	<del></del>			
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#### FORM No II -Statement showing the Espenditu- #

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	,		200	PUBLIC HPAR	rn- nd l	FUBIT INSTRIC TION			Pt BLIC CO	D YEN I HWOW			Provincial
.				Oth r me	as ics			1 e l lic	w: rk#		1	ă .	8
.e	Serial number.	Name of Municipality	r.	Markete a d slaue't fer h 1ee (estah lister t e 1 ingen cies	Public une tab led t price of d rprice we had be	Control utron to s to.	Esta! shment	Centicte and ma	Other (1 ew) works	Other "epairs	Surrey of lands	Other charses (printing rowneds & j	Contribution to Local
PATHA	Divis	ion—contd.		Rs.	Ra.	Ra.	Hs.	Rs.	Re.	Ra.	Ra.	Ba.	Ra.
¥ -{	44 45 46 47 48	Johanabad Ohenari Chaud Nasramaso Chymopore Total	11111						218 50				
3	49	Mohnar				· ···			263				
"⁼ <b></b> {	50	Brotamarhee				<u> </u>	_:.::	-::::	219	95		81	
À.		Total Divni. Total		1,615					475	95		117 420	8,321
BEAGUL	.Pone	DIVISION.											
₹{	81 63	Kishengunge Ranigunae	•••		· -		<u>:::</u>	100 114				16	
		Dual Lots'						234				16	
-BULK N	AGPO	R Divisios					į						- 1
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_	_	lotal					15			876			
{	56 67 68	Raphe mathy re. In his Unimper		1		1 5 1 75 	****		:::				†
	1	Total				219							
	1	Divid Ictal	i			219	15			376			
	1	GRABI IOTAI		10	•	914	16	4,772	3,146	871	104	075	BH6,8

## FORM No. II .- Statement showing the Expenditure of .

	2	·	- 8		p				10			11	1
			limic III i	3H ( ) 1/	Public Instruc- Tion,			PUBLIC CO	NVERIENCE.		•	Provincial	-
			Ottruc	850115			Public	works.			ii.	8	1
er relica	Re-al rumber	ATTRICTION AND AND ADDRESS OF THE PROPERTY.	Mo kets and slang to a late of a late of a late of a late of the l	F   27 to   17	Centributions to scheols.	Establishment.	Construction and main- tenance of roads.	Other (new) works,	Other repairs.	Survey of lands.	Other charges (printing, rewards, &c.).	Contribution to Local Funds.	
Видос	17(1)	R DIVINI T	Ku	L,	Ra.	Rs.	Rs.	Ra,	Rs.	Rs.	Ra.	Ra	
	1	Jimulpore				085	2,542	40				.,,	ŀ
Pergun	2	bahringangu,			22				2,550				
		Divi lotal			22	665	2,542	40	2,550	*****		*****	1

XXXIII

#### Umone in Bengal during the year 1881-82-concluded

		12			13	14		15		
	•	Di Bī					BALAN	UB AT CLOS	E OF YEAR.	
Loens, 1 staimen's pard dur me the year	C Bare	t ist	f slar es starhed	ental write &	1,016	a ti		Actus municipal balance,		· Eemarts,
Loens, dur net	On account	Or se van	Denoti s (	A lvapnes	M vellano	I 1 etk	, _T	Actual and	Total.	
lia	R4	R6	Rb.	Re	Ka	Re	lis	Rs.	Rs.	
****** ****** *****					3 1 2	375 627 70 1,08% 217		234 6 95 156 156	234 - 6 85 156 135	
	<del> </del>	1				2,547	<u> </u>	6:n - 6	610	
			::		i	1,501 1,378		576 MR)	576 460	, · 
					1,188	2,879 53,080		1,036	1,036	
	-		ļ						36,707	
					54 20	2,764 1,119		1,765 1,120	1,765 1,126	•
					80	5,873		2,501	7.01	
	:::		50		1,239	947 8,540 2,194	.:	363 395 149	363 893 149	
· · · · · ·			50		1,241	5,761		707	507	
	-		====		419 6.	1,5% 1,340 150	:	410 260	767 410 200	
					68	3,072		1, \$17	1,167	
			- 50		1,300	8,833		2,311	2,344	
			50		6,2%	1,11,703		59,033	59,933	

## Stations in Bengal during the year 1881-82.

			12			13	11		16		
			Dret.					BALANG	CE AT CLOSE	OF YEAR.	
	pied	DEEL.    DEEL.   On second of last   Seat.   On second of last   Seat.   On second of carrent of carrent of carrent of carrent of carrent of seat.   On second of carrent of seat.   On second of seat.   On seat.	th of thed,				į				
	Louns, instalments during the year.	75		Deposits (salaries attac contractors, &c.).	Advances (on account departmental sorks, &c.	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance	Total.	Kemanko.
	Ro.	Rs.	Ru,	Rs.	Re.	Rs.	Rs	Rs.	Ru.	Rø.	
.	******					1,763	15,020		850	350	
		*****					0,776		1,592	1,002	
٠		*****		••••		1,763	21,700		1,961	1,951	i

			8		5	1	6		7	T		-
2		3				<u> </u>					<u> </u>	
.,						GENERAL RES	ABLISHMENT.	1	CBLIC SAPETY			1
TROOF		Serial number.	Name of Municipality.	Belance from previous year,	Income during the year.	Office establishment, Inspec- tren, Heisenery Kagastrates establishment, &c.	Collection of municipal taxes including cetrol testablishment; purchase of account looks, purchase of account looks, purchase for account repair to outposts, &c.).	Fire (establishment, pur- chase of fire-spine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.).	Police (establishment, pur- chase of clothing, leuterns, &c., repairs to outposts, &c.),	Begistration of births and deaths.	Buildings and other works (erection of absurbter-bouses, lawfies, &c.).
<u>.</u>	wasut	ar D	IVISION.	Hs.	Rs.	Rs.	lls.	Rs.	Rs.	Rs.	Ra.	Ra.
	***	1 2 8 4 5 6	Divnl, Total	10,611 6,712 24,200 10,020 9,103 1,010	86,933 37,571 1,19,709 2,13,669 18,149 1,900	5,898 1,071 8,048 18,298 1,048 680; 35,897	\$,085 1,543 7,070 5,377 1,214	4,397 84 	2, 102 19 3,617 30,431 	15,878 14,181 36,123 35,012 8,189 1,365	354	01 301 1,798  18 417 2,625
- mails		7 8 9 10 11	DIVISION.    Divid, Total  BREAR DIVISION	04,841 11 884 3,100 2,079 14,899	6,52,840 70,511 15,949 13,940 00,611 5,89,094	38 206 5,629 508 305 3,782 18,580	25,436 5,110 1,153 1 MH 4 107 87 652	10,900   10,000	35,407 4 198 172 2,120 55,471	1,96,235 23,976 4,105 4,960 20,821 1,70,120	1,479 432  60	729 403 450 841 2,121
		12 13 14 15		7,445 12,727 11,831 3,620 8,527 1,830 630	22 412 76 772 14,511 18,251 \$ 129 67 6-7 3,040	2,494 718 1,453 141 149 3,050 269	15%		120 120	5,5 t.1 9,250 2,521 4,013 2,771 1,003 1,011	1	
	Dace	19	Divni. Total	19 085 1, 104 8,227 1,880	1,98,630 10,358 29,275 30,455	5,1690 2711 402 800 7,509	6 284 1,826 2,745 3,448 13,353		1,762	23,171 5,008 6,551 6,952 89,695	   	403 5454 8353 2,404
. Cr	LITTA	2080	Division.									
'ly		23	Divn!, Total	7,693 1 3%5 2,164 11,122	28,355 21,858 5,301 55,514	1,045 87d 63 2,026	693 626 512 1,721	- : - : : : : : : : : : : : : : : : : : : :	* * * * * * * * * * * * * * * * * * *	5,1 t3 4,670 1,248 10,461		1,759 138 1,871
	PATE		18t0%	1.		ĺ						
rore		29 30	Dival, Total	50, 606 49, 500 49, 500 1, 600 -1, 707 9, 150 5, 617 9, 174 1, 607	1,80,618 69,295 49,275 17,358 59,466 12,497	7,346 1 074 2,266 1,007 1,549 1,470 434	7,040 5,276 3,295 2,148 1,752 9,012 1,944		5,301 4,211  1,609 811  11,332	53.220 22,361 15,474 13,787 10,911 12 674 2,933	980 965 150 550	915 2,908 878 213 305 80 84 4,827
				1,797	1,114011							
r ore	gun-	33 34 35 36 37	Division.	10,717 51,234 61,547 773 6,523	49,754 49,384 24,784 9,900	2,191 1,542 1,156 114 888	1,564 3,421 1,779 1,090		491	10,186 9,026 9,116 2,757 1,178	18	1,605 1,634 166 253 26
	en -		Divnl. Total	32.44	1,45,722	5,840	9,020		534	32,263	18	<b>\$3,026</b>
; <u>:</u>	ORIGI	88 30 30	Vision,   Divul, Total	8,800 2,055 1,778 16,002	15,04% 41,467 9,758 46,268	1,959 663 262 2,174	897 3,254 1,377 5,438			5,808 7,904 2,897 16,103		1,084 493 1,897
	NAG		Division,	2,922 8,789 1,685	18,841 16,097 11,018	339 50N	1,652 1,587	<u></u>		4,924 8,345	146	432 595
	-	44 45 41		1,685 1,426	11,014 2,744 46,698	505 67 1,439	1,587 696 826 4,261		36	2,µ60 639 11,788	145	493 595 3,804 302 2,938
	•		GRAND TOTAL	4,H5,5147 —1,717	25,33,840	1,80,275	1,17,615	15,428	90,293	5,55,685	6,922	97,890

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			Pre	LIC REALTE						
	d	•	1		À		•		j	
Repairs (to market dappenary, do. )	Haintenarce of medical institutions (dreposeary establishment, parchase of medicines, & )	Facelantion (estabuthmen )	Water-works (establish ment, repairs).	Road-watering (evts) sh ment, nutchase ( water carts, repairs, &t.)	Road-cleaning for ablish ment, purchase and repair of dust-bina, &c )	E-tablishment repa. 4 purchase of carls drs-arth, land f 1 burying nights 1	Refunds, &c., of f. es or over-assessments	Bemission of cess.	Ominuse works (establish- ments, repairs).	
No.	Re.	Rs.	Rs.	Re.	Ru.	Rs.	Rs.	Rs.	Re.	
182 100 129 400	4,710 2,413 1,913 2,144 1,184 438	204 144 377 735 100	1,608 165 900 	2,384 1 1,262 7,781	5,271 2,597 47,174 1,424	13,367 6,396 21,107 73,322 36 1,052	37 18		1,176 795 2,525 2,789 401 163	
400	13,432	1,594	2,21%	11.430	57,168	1,15,256	125		8 140	
71	8,890 2,982 1,961 786 2,552	2,1999 126  365	1,706	. 16,492 .463  649	31,090 2,601 143 1,128 37,902	96,758 2,768 8,729 11,518	14,983	6, 125	33,782 564 248 130	
	16,651									
4	275 740 1,737 448 1,693	286 41 41 42 144	50 421 2,204	629 189 131 	2,001 853 677 184 1,882 1,729	1,258 3,644 1,684 1,699 947 , 9,626 1,236	16	100,00 1 1000 100000 100000 100000 100000 100000 10000 10000 10000 10	810 57, 148 8,045 570 472 3,411	,
1										1
162	4,651 1,914 171 466 6,105	842 16 8 63 417	14,477 5%0 25% 70 16,877	±01 14 215	9,388 93 911 10,387	\$2.654 2.653 2.236 3.527	: :		3,276 711 869 850 850 5,208	
263 263	1,100 202 1,401 2,403	11m 2ng 91 484		737 27 741	837 Ites 1,629	5,660 4,470 28.4 9,750			1,975 Pl 1,664	
										1
146 015 24	8,847 1,081 4,654 6,117 3,211	770 202 407 228	 2	4.113 205 310 2,814	12.643 3.47 4.223 2,714	12,17* 15,630 8,515 2,601	112 	 667	32, 127 320 251	
699 973 250	3,211 6,828 440	228 158 657 180	1,782 291	2,811 1,117 1,318 253	1 658 300	2,601 3,814 8,766 664			238 1,238 34 477	
2,616	23,058	2,000	1,075	10,235	21,367	44,21N	144	667	34,786	
408 50 367	4,071 945 1,099 1,064	806 131 103 7	  188	172 746 	2,195 1,746	11,671 5,863 2,853 900 2,860	42		159 5- 622 175	
3,131	9,238	547	188	P48	3,911	24,167	64		1,102	
107	1,608 200	279 83	 791		******	668 6,855 1,001	230		2.207 3,630	
107	1,808	6, 368	703	806		8,204	,230		5,743	
971 818 60	748 804 190 150	16 86	 80		2,519 297 111	816 2,884 1,745 178 5,228	t d. 		097 110 210 256 1,483	
1,000 0,186	1,852	79 30,101	20,079	43,660	2,950	8,91,757	16,068	7,009	1,68,588	1
A de la constante	1	ļ			L	L	<u> </u>	<u> </u>	<u> </u>	<u>l.,</u> .

REVARES.

## FORM No. II .- Abstract Statement showing the Eupenditure of all classes of

	-:417-5	1													
-	_	5	3	8		•			1	0			11		
				PUBLIC HEAT	LTII—conold	PUBLIC INSTRUC- TION.			Punte Co	evenience,			Provincial		
٠,						TION.					,				
		-	W	Other me	PREUTYM.			Public	works.			(printing,	8		
- 3 OF - 3 OF			NAME OF * MUNICIPALITY.	gbter- lish- cies).	stab well locks	Contributions to schools		died.	غ			Ė	Local		
	1.	number.		Markets and slaughter- broases (establish- ment, contingencies).	Paris de la composición de la	as to	ent.	Construction and a tenative of roads.	) works.	ŧ	ji M	£ 2.	2		
	.		,	1, con	neut,	thutio	Establishment.	ruetio	Other (new)	Other repairs.	Surrey of land.	Other charges researds, &c.)	Contribution Funda.		
.'.	13	Ē		Mark Ben	Public graden (estain- lishment, purchase of serde, renair of well, purchase of bullocks, &c.)	Counts	Bstut	Const	S. File	Oction	Surv	Other	32		
Bu			VISION.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	We.	Ra.	Rs.	Be.		
		1 2 3 4 5	 	351	,	680 898	640 524 582	15,650 4,798 21,361	 NAS		, 	881 898 484	*****		
	-	5		513		896 1,001 1,921 420	*****	2,138	8,571 920	1,044	 193	******			
		,	Divn), Total	865	2	4,912	1,706	43,947	5,250	1,059	193	1,584			
Pav	uner.	ev D	TYTRIOS.												
abs	1					6,6817	20,773	1,27,856	942	. 91		4,171	71		
a		8 9 0 1			169 102	5,697 1,841 105 90	20,775 1,536 374	1,27,856 17,366 2,344 3,069 6,518	2,359	177	67	4,171 969 231 845	71 14 8 11		
					271	9,112	2,045	1,56,120	2,359	R99 1,008	67	6,275	1.09		
÷īB 4	BD Co	юсп	Dival, Total Benar Division,												
:	::  }	12	·······		<b></b>	876	754 199	7,090 7,090	38			271 15			
	11111	12 14 15 16 17	**************************************	 		195	754 192 800 285	7,090 1,090 821 5,200		GS		271 15 1,943 140 27			
	::1 :	<b>(4</b> )	Davni. Total			600	1 "8,243	15,117	420		2	5/)			
		•			510	1,244	4,720	27.423	407	63	2	2,460			
	ACCA				450	****	144	14.000	2,314	136		1 021			
	}	0		 	77 243	596 192 183 1,275	854	14,637 1,244 4,901 9,783	777	1,408		1,951 35 1,959 635	*****		
			Daval, Total		770	2,240	498	Se,568	3,001	1,558		8,074			
			TVISION.												
		6				376 43 53	673 480	5,193 8,600	<sub>283</sub>	32H 62		2,102 541	9		
			Divul. Total			465	1,035	10,702	285	385		1,648	9		
Pa	tna I		1												
		7		1,402	2,658	2,835 400 404	240	22,647 4,430 5,624	81,809	405 850 60		1,167 1,432 244	8,440		
	. 3	8					275 616	8,024 0.101	1001 212	98		244 843 864	*****		
n :	.   8	1		79 1,261 		896 860 1,951	616 996 134	9,101 6,036 6,020 8,978	100			864 9 110	19		
			Divil, Total	2,015	2,46H	5,356	2,261	67,830	32,716	921		4,872	3,020		
			ivision.									-3.			
ν :	. 3 3 3	4	:	144	233 604	648 748	3,140 1.250 2,614	9,856 9,889	40			728 752 16 434	740		
Pergu	n- 8		****	144 45 1,540 45	*****	380	2,614	9,856 9,882 244 2,227		2,193					
	, -		Divid. Total	1,777	 ×87	1,851	7.083	22,840		4,743		2,007	> 746		
	LINGA		BION.												
: :	35   36	1	::	89	134	168	1,505	3,688 4,723 2,551		828 448	25	402 1,019 207	1,40		
			Divul. Total		184	168	1,505	10,962		796	35	1,808	9,481		
OTA N	46E0)	ts D	ILIBION.			2001							,		
	- 41 42 43 44				- 40	180 100	76 18	1,518 1,678 278	127	376		284 661	96		
		1	Divni, Total	264		210			84	715	·····	······ 40	nanda nafeli n nafeli nafeli nafeli nafeli nafeli nafeli nafeli nafeli nafeli n		
*		1	GRAND TOTAL	6,234	71 5,000	499 26,949	91 88,647	8,668 8,64,061	161	1,091	966	984 94,137			
	لنبتك	1		6,234	BURE	20,039	o#,047	2,09,401	Mr. oán	*11/104		henry.	0.3		

		114			18	14		15	
		Drin					BALL	CR AT CLUSH	OF YEAR.
Loans, instalments pard daring the year.	On account of hast	On account of current year.	Deposite (salaries attached, contractors, &c.),	Advances on account of departmental works, &c	Miscellaneous,	Total expenditure.	Deposits.	detral municipal balanca.	Total.
Re.	Ba.	Ra.	Ru,	Rs.	Ra.	Rs.	Re.	Ra,	Re.
2,287			972	*****	7.250 1,832 6,593 6,593 575 575 53			7,951 22,189 11,630 7,638 1,619	13,245 7,95 92,46 12,195 7,656 1,619
					23,270	0,07,510	2,082	fi2, 154	66,136
-			21,95H	7,005  50 7,055	13,130 2,630 278 271 1,647			18,054	77,929 12,751 8,543 2,529 18,670
9,265	787	243  3,797			792 505 19h 765 2	23,927 77,411 19,873 17,657 7,718 61,009 3,192		7,030 12,649 9,772 4,227 4,143 7,441 624	7,030 12,048 0,772 4,227 4,143 7,465 528
17.	R 1	- + 4			1,992	2,10,125		-65,253	45,258
13311				50	8,624 832 237 4,197	1,38,990 11,233 22,700 30,312 2,03,324	25	38,729 3,619 4,467 5,602	34,724 3,619 4,492 5,402
								52,016	01,011
					157 67 224	92,078 91,042 4,443 47,663		13,916 2 181 2,912 19,003	13,010 2,481 2,912 19,003
# 610	ĪĦ	117		. 227 1 100	4,943 4,853 2,45 t	1,80,200 97,635 43,614	20,778 	48,051 21,243 11,612	68,824 21,243 11,318 
150	110				1,012  1,516 377	47,014 35,449 40,887 11,455		11,411 16,966 7,755 2,163	7,755 2,168
766	7.9	11		3 627	15,087	4,08,864	20,773	1,19,041	1,39,620
8 <b>900</b>	<b>%</b> 7	1	100	825	3,380 1,614 80	63,936 47,256 23,736 9,606	 1,019	13,165 4,354 7,635 977	18,165 5,344 7,435 477
				50	201	9,606 11,823	3,000	2,000	1777 5,600
600 4	3(7		1 (4)	1 1 76	5,275	1,46,967	4,012	28,731	82,713
					852 908 558	15,603 37,382 0,124	##### ######	8.844 12,670 2,457	8,541 12,670 2,±37
					1,213	62,279		22,631	22,651
964 500	50 50	132	100		340 1,941 649	15,577 14,544 10,369 8,813	267	4.18g 5,645 8,309 1,759	6,186 5,318 2,302 1,356
864	w	185	179	3	2,230	43,332	. 947	12,801	13,168

## REPORT

## MUNICIPAL TAXATION AND EXPENDITURE

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1882-83.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1884.

### REPORT

## MUNICIPAL TAXATION AND EXPENDITURE

IN THE

### LOWER PROVINCES OF BENGAL

FOR THE YEAR 1882-83.

No. 646.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal.

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEFARTMENT.

Calcutta, { dated the 4th April } 1884.

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR.

I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1882-83, together with classified statements showing the income and expenditure of the

municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

#### CALCUTTA.

2. Period embraced by this report.—By Act I (B.C.) of 1882 the Calcutta Municipal year was made to coincide with the official year from 1st April to 31st March, instead of, as was formerly the case, with the calendar year. This change was made in accordance with the instructions of the Government of India communicated in your letter No. 150, dated the 19th October 1841. The present report in so far as it relates to the Calcutta Municipality accordingly comprises a period of 15 months, viz., from 1st January 1882 to 31st March 1883.

3. General election of Commissioners.—One of the chief events of importance in the history of the year was the general election of Municipal Commissioners held on the 2nd October 1882. This was the third general election since the introduction of the elective system under the provisions of Act IV (B.C.) of 1876. Eleven thousand four hundred and thirty-seven persons were registered as qualified to vote, and the number of votes given, including plural votes in wards with more than one Municipal Commissioner, amounted to 24,338. The following statement shows the number of persons of each nationality who were registered as voters at each of the three elections that have been held:—

				1876.	1879.	1882.
Hindoos	•••		*	4,556	6,025	9,194
Mahomedan	381	•••	•••	239	604 *	880
Christians			•••	187	352	1,277
Jews	•••	•••		8	16	58
Parsees	•••	•••		3	2	7
Chinese		•••	•••	6	5	21
			•		-	
		Total		4,994	7,004	11,437

It will be seen that, while the Hindoo voters have doubled during the six years, the Mahomedans have indreased more than three-fold, and the Christians more than six-fold, while the Jews have increased nearly twentyfold. It is satisfactory to notice the marked growth of public interest evinced on this occasion and the gratifying evidence it affords of the increasing desire of the people of Calcutta to take part in the management of the affairs of their city. Both in the increase in the gross number of votes recorded—an increase as compared with 1879 of upwards of 80 per cent.—and in the keenness of competition for scats in some of the wards, there is evidence that the political pulse of Calcutta has been decidedly quickened by six years of municipal freedom. Nor is this all. An inspection of the lists of elected Commissioners shows that of those who held office prior to the election of 1882, 22 were re-elected and 26 either were not candidates or were rejected by the constituencies. It appears also from the record of attendances at committee meetings that of those Commissioners who were re-elected, all but 4 were conspicuous for their industry and attention to municipal work, while of the 26 who have found no place in the new-Corporation, only 1 seem to have given any considerable portion of their time to their duties as Commissioners. This is an encouraging sign of the desire on the part of the people to secure the best men as their representatives, and shows that a seat at the Municipal Board is neither sought by candidates nor conferred by the rate-payers as a mere honorary distinction, but is regarded by both alike as a position which involves real duties and substantial responsibilities.

- 4. Meetings of the Commissioners.—Thirty-seven general meetings were held during the year, of which 24 were special general meetings. The number of meetings held by the various standing committees was 129, including 51 meetings of the Town Council, 10 of the Water-supply Extension Committee, and 17 of the Bustee Committee. Four Special Committees were appointed during the year. These were the Conservancy Committee of 1882, which held 10 meetings, the Sanitary Committee appointed to consider the memorial presented to the Lieutenant Governor by a number of influential residents of Calcutta, the Budget Committee, and the Souttar Memorial Committee. The total number of attendances at meetings aggregated 3,292 out of 6,223 invitations during the 15 months, showing an appreciable increase over the figures of 1881. The increase was slightly greater among the nominated than among the elected Commissioners.
- 5. Street improvements.—Various structural improvements in the streets of the town were effected during the year, some from capital, some from the regular Town Improvement (Revenue) Fund, and some from other revenue funds. For the former the money was chiefly found by the sale of surplus lands and of the out-offices of the Town Hall. Among the

lands so disposed of was a portion of the old Mahratta Ditch, bestations question has been raised whether any portion of the ditch is the lacond property of the Commissioners, and if so, whether it is advisable that a site is such historical interest and importance should be obliterated. This matter is now under the consideration of Government. A part of the sum realized by the sale of the surplus lands was, at the instance of the Town Council, devoted to acquiring lands for the purpose of widening the Chitpore road. A grant of Rs. 60,000 had been made by Government for this purpose from the assets of the old Fire-Brigade fund, and a further assignment of equal amount had been provided in the Municipal Budget. It was found, however, that the cost of carrying out this important scheme in its original comprehensive form was practically prohibitive; and the funds originally provided were supplemented by the appropriation of Rs. 50,000 out of the sale-proceeds of municipal lands alreadymentioned. The Commissioners completed during the year the widening of the road for a length of 700 feet between Burtollah and Machooa Bazar Street. The widening of Nimtollah Street and Dharmahatta Street at its junction with the Strand Road was effected at a cost of Rs. 19,858 out of the proceeds of the sale to Government of the out-offices of the Town Hall. These two important thoroughfares, which formerly tapered at their orifices, causing almost incessant blocks among the gorged cart traffic, have now fine wide entrances in which blocks no longer occur.

General street improvements at a cost of Rs. 46,241 were effected out of revenue. One of these—the widening of Sikdarparah Street at a cost of Rs. 10,954—has met a great want by substituting a carriage road westwards from Chitpore Road for the narrow foot-path which previously existed. The surplus of the Hackney Carriage Fund, supplemented by a grant of Rs. 2,721 from the General Fund,—in all Rs. 20,981,—was expended on new hackney carriage stands properly paved and drained.

6. Miscellaneous proceedings of the Town Council.—Among the miscellaneous matters which were dealt with by the Town Council during the year were the passing of rules to regulate the licensing of depôts for the sale of straw, hay, and timber; the proposed establishment of a central railway station; the establishment and maintenance of water-troughs for cattle; the quality of the gas supplied by the Oriental Gas Company; and the disposal of arrear rate-bills. These bills had been accumulating from 1876 down to the second quarter of 1879, and the labours of the Sub-Committee resulted in the cancellation of bills aggregating Rs. 3, 46,170. This is a heavy loss to the municipality, for although a large part of the amount represented bills made or sent out in error, a substantial part represented perfectly good and realizable assets, which would have been recovered had ordinary promptitude been used in collecting them. These facts do not reflect credit on the management of the finances of the Corporation in the three years immediately following the establishment of the present system of municipal administration.

The year under review witnessed the settlement of the question of increasing the supply of filtered water and extending it to the suburbs. This important question had formed the subject of protracted negotiations between the Government, the Commissioners, and the Suburban Municipality, and it has now been finally arranged that the increased supply shall be provided by means of an iron main from Pultah, forty-eight inches in diameter, and capable of supplying 12 million gallons per diem, of which eight millions will be reserved for the town and four millions will be available for the suburbs. The price at which the Suburban Municipality are to receive their water will, if necessary, be settled by arbitration.

7. Finances of the Municipality.—At the end of 1881 the total debt of the Corporation amounted to Rs. 1,44,14,777, against which there was a sinking fund valued at Rs. 20,12,507. The net indebtedness of the Municipality at the beginning of the period under review was therefore Rs. 1,24,02,270. During the year Rs. 9,50,500 was borrowed on two occasions. On the other hand, the Government debt was reduced by Rs. 1,50,754 and the value of the sinking fund was raised to Rs. 23,31,145, or by Rs. 3,18,638. On the 31st March 1882, therefore, the net indebtedness of the Corporation

monthinted to Rs. 1,28,83,378. The loans raised during the year were Sub, fired partly for expenditure on works to be executed from capital and partly heat the cost of the new out-fall sewer. They were raised at  $4\frac{1}{2}$  per cent., being the first loans raised by the Corporation at less than 5 per cent., and were taken up at an average premium of Rs. 2.3.9 Although during the last  $3\frac{1}{4}$  years the Corporation has borrowed in all Rs. 12,00,500, the net municipal debt has practically remained stationary, having been Rs. 1,28,78,770 on the lat January 1880.

8. Revenue (ordinary).—The following statement shows the revenue of the Municipality during 1882 and three months of the year 1883, compared with that of 1881. These figures will not agree with the statement of income and expenditure of the Municipality appended to this report, as the latter contains figures for twelve months of the official year 1882-83:—

									Actuals for 1882.	Actuals for three months of 1883.	Total.	Actuals for 188
,									Rs.	Ra.	Kę.	Rs.
House-rate	•••		***	•••	•••	***		•••	9,65,698	2,48,890	12,14,588	0,06,496
Taxes	•••			•••	•••			•••	4,50,186	69,430	8,19,616	4,19,149
Pees `			•••		•••			•••	8,916	2,246	11,163	6,362
Pines and penals	ies.					•••	•••	•••	22,020	4,668	27,597	31,657
Road Departmen	t reve	ipte				•••	***	•••	81,527	1,352	32,870	6,019
trest-watering	•••				•••		•••		72		78	•
Ionservancy Doj	artmo	nt r	reip	ts					46,947	7,467	54,414	80,471
funicipal Railw	ay .	•••							8,170	1,054	4,234	246
lew drainage		•••				•••	•••		14,647	2,461	17,109	7,601
ight-soil Depar	tment					•••			2,24,191	57,726	2,81,917	2,44,158
laughter-house					•	•••	•••	••	40,774	10,267	51,041	88,014
lunicipal marke	t rece	ipts	•••			•••		•••	1,05,510	81,177	1,30,893	1,05,407
Tospitals and V	oci na	tion				***			. 663	200	# R63	700
Rent						***			34,385	11,661	46,04i	26,137
ale of lands and	l build	ling	mate	riuls, d	tr.					1,019	1,919	
Iiscellaneous re	eipta		•••				•••	٠	13,208	2,674	15,892 4	24,995
•		•	fotul	Gene	ral Fu	nd inc	ome		19,65,729	4,61,492	24,19,221	19.39.750
Vator-rate									4.05,107	1,04,678	6,00,083	3,89,050
ale of water .			•••		•••			j	86,741	22,280	1,02,921	78,894
Vater-supply mi	scellar	lootts	rece	ipts			•••		7,648	1,640	5,249	£,985
		Tota	i Wa	der-ra	te Fun	d inc	оше	[	4,95,496	7,28,456	6,23,952	4,64,769
ighting-rate Pu	nd rec	cipts	•••	٠.		•••			2,45,897	63,906	\$04.10,8	2,16,833
		G	BAN	ı Toz	Al, OF	Inc	ME		27,07,125	6.45,854	3:,52,976	26,50,050

<sup>9.</sup> The receipts of the Police-rate Fund, Hackney Carriage Fund, and Jute and Fire-brigade Fund, which are separately brought to account, have been excluded. The two last-named funds have now been closed. The receipts of the Municipality for 1881 included one quarter's collections of the house-rate at the higher rate of 8 per cent; whereas during the period embraced by the present report this was levied throughout at 7½ per cent. Night-soil fees also were levied at a lower rate during 1882-83, and aereduction of Rs. 30,000 was thus caused in the demand. Notwithstanding this, however, and in spite of the fact that the house-rate receipts of the previous year were swellen by the recovery of arrears aggregating Rs. 15,000 which had no counterpart in the past year, the total collections of 1882 (twelve months) exceeded those of 1881 by Rs. 26,979. This satisfactory result was due partly to greater promptitude in realizing the current demand, partly to increased license receipts in consequence of the demand for the first three months of 1883 being made payable in advance, and partly to the higher rents paid by the Tramway Company. The bond fide growth of revenue is estimated at about Rs. 49,000 for the twelve months of 1882.

10. Expenditure (ordinary).—The following table shows the expendimittee the Municipality during the same period:—

		_											
•								•		Actuals for INE.	Actuals for 8 mouths of 1883,	Total,	Actuals for
				,					1	Rs.	Rs.	Rs,	Bs.
Interest on loans									ا	3,61,640	1,83,026	5.48.615	5,21,24
Contribution tow	rards a	inkin	g.fun	d ard	repay	ment	of lone	18		1, 0,150	1,00,256	2,39,715	1.81.67
Establishment							***	*	!	2,01,548	50,550	2,52,138	1,93,41
Cost of collection		***		***	***	•••			!	83,775	9,431	43,106	86,2
General expendit			•••	•••	•••		•••		- 1	50,502	16,742	65.074	55.95
Road Department		ıdıtu	ro	***	•••	•••	•••	•••		2,52,323	74.965	8,27,249	2.78.67
Street-Watering			***	•••	•••	•••		•••		50,586	16,512	67,048	54.05
Gowkhamm chan	KCH .			••	***	***	•••	•••	- i	1,00,346	339814	1,38,221	1,15,5
Conservancy char		the t	41 <b>1071</b>	•••	•••		•••	•••		73.207	21,584	94,551	05.75
Municipal kailwa	y		•••	***	•••	***	***	•••		81,622	17.6 %	99,250	66.88
Drainage Pumpin	g Stati	on	***	•••	•••	***	•••	***	*** }	31,284	7 546	88,871	32.00
Bult-water Lakes	***	•••	•••	***	***		•••				4,255	35, 170	19.37
House drainage		•••	•••	•••	•••	•••	***	***		6,175	1,293	7,754	4.02
Burning Obst che	rreck		***	•••	•••	***	***	•	. 1	404	116	524	84
Night-soil Dopurts		•••		••		•••	***	•••	- 1	*3,81,3*1	31,945	1,64,944	1.35.40
Shughter-house	***		•••	•••	•••		***	***	- 1	13,032	2.959	15,9%	13.48
Municipal market	н.			•••	***	•••	•	***		21,249	6,789	30,034	23,77
Hospital and Vacc	unation	ı		• • • •	***	***		***	1	5,927	31,065	3G 9845	42,97
Town Hall	***				***	***	906		44 2	8,628	1,470	4,696	4.50)
Miscellaneous	•••	•••	•••	•••	•••		•	•••		85.7:09	31,627	1.17,426	1,60,Rm
		To	tul ex	pendi	ture o	f Gen	eral F	nnd	•	16,71,567	6,40,801	21,12,368	20,10,21
	w	-			ture o		eral F	und		16,71,567	6,40,501	21,12,368	
		ATE	R-RA	TĘ F	UND.			und 		16,71,507	6,40,801 94,556	21,12,368	20,10,21
		ATE	R-RA	TĘ F	UND.			nnd 	İ		,		20,10,21 2,h5,40
Contribution town	rds sin	ATE	R-RA	TĘ F	UND.					1,06,690	94,556 47,510 21,017	2,01,216	20,10,21 2,53,46
Contribution town Satablishment Cost of collections	rds sin	ATE king	R-RA	TĘ F	UND.	·nii of	lonns	 	===	1,06,690 49,125	94,556 47,510 21,017	2,01.2 68 96,635 1,64,719	20,10,21 2,b3,40 90,62 81,58
Contribution town Satablishment Cost of collections	rds sin	ATE	R-RA	TE F	UND.	· ·nii of	lonns			1,06,690 49,125 8,6702 6,044	94,556 47,510 21,017	2,01,248 96,635	20,10,21 2,05,40 90,63 81,56 5,714
lostribution town Satablishment lost of collections leneral expenditu	rds sin	ATE king	R-RA fund :	TĘ F	UND.	ni of	lonns 		11:1:	1,06,690 49,125 8,5702 6,044 6,359	94,556 47,510 21,017 1,747 2,034	2,01.248 96,632 1,94,719 7,791 8,593	20,10,21; 2,53,46 90,683 81,581 5,714 7,6%
Contribution town Satablishment Cost of collections Jeneral expenditur Vorking expenses	rds sini	ATE	R-RA	TE F	UND.	· ·nii of	lonns 			1,06,690 49,125 8,6702 6,044	94,556 47,510 21,017	2,01.248 90.635 1,64,719 7.791	20,10,21; 2,03,40; 90,632 81,566 5,744 7,693 1,07,189
Contribution town Satablishment Cost of collections Jeneral expenditur Vorking expenses	rds sini re oï wat	ATE king er to	R-RA fund i	nid re	UND.	nii of	loiins 			1,06,690 49,125 8,5702 6,044 6,359 88,421	94,556 47,510 21,017 1,747 2,034 20,044	2,01.246 96,632 1,64,719 7,791 8,595 1,39,566	
lostribution town Satablishment Satablishment Satablishment Jeneral expenditur Vorking expenses	rds sini re of wat	ATE king king er to otal c	R-RA	nid re	UND.	nii of	lonns  			1,06,689 49,125 84,702 6,044 6,359 98,421 19,014	94,556 47,510 21,917 1,747 2,934 20,934 2,531 2,12,140	2,01.248 90,637 1,94,719 7,791 8,993 1,39,996 24,345	20,10,21: 2,b3,46 Br,668 81,568 5,714 7,64 1,07,18; 14,646
Contribution town Stablishment and of collections ieneral expenditu Vorking expenses tharges for supply	rds sin re of wat T	ATE king king er to otal c	R-RA	and re	UND.	nii of	lonns  			1,06,630 49,125 83,702 6,044 6,359 98,421 19,914 3,70,255	94,556 47,510 21,017 1,747 2,034 20,034 4,411	2,01.248 90,637 1,94,719 7,791 8,993 1,39,996 24,345	20,10,21 2,05,46 90,62 81,58 5,74 7,69 1,07,18 (0,64) 5,13,871
Contribution tower Stabilishment Aust of collections Seneral Oxpenditu Working expenses Charges for supply aghting lamps tost of new limps	rds sintered of wat	ATE king er to otal e	R-RA fund i  shipp expense	mid re	UND. payment. c. of We	ni of	lonns  	    		1,06,689 49,125 84,702 6,044 6,359 98,421 19,014	94,556 47,510 21,017 1,747 2,934 20,934 4,511 2,12,140	2,01.248 90,032 1,44,719 7,791 8,793 1,30,296 24,345 5,82,395	20,10,21: 2,03,46 90,633 81,58 5,744 7,69 1,07,18; 10,643 5,12,871 2,27,150
Contribution tower  stablishment  and of other tens  ieneral expenditu  Orking expender  Charges for supply  aghting lamps  out of new limps	rds sintered of wat	ATE king er to otal e	R-RA fund a  shipp expense INC-	nid re	UND.	ent of	lonns  			1,06,690 49,125 81,702 6,044 6,359 98,421 19,014 8,70,255	94,556 47,510 21,017 1,77 2,934 20,934 6,431 2,12,140	2,01.248 90.032 1,04,719 7,791 8,395 1,38,246 24,345 5,82,395 2,68,307	20,10,21 2,53,46 90,62 81,58 6,714 7,64 1,07,18 1,16,87 1,12,87 2,27,150 2,94
Contribution tower featable himonic last of collections featable production for himonical or supply contribution to the last of the property against the lamps and of the wildings	rds sintered of wat	ATE	R-RA fund a  shipp expense INC-	TE F	UND payments c. of We	ent of	loins	   md		1,06,650 49,125 81,702 6,044 6,359 98,421 19,914 3,70,255 2,11,255 4,055	94.556 47.510 21.017 1.747 2.034 5.511 2,12,140	2,01.236 96,637 1,65,719 7,701 8,693 1,30,996 24,345 5,82,395 2,68,307 5,433	20,10,21, 2,15,40 10,633 81,58 5,74 7,65 1,07,18 10,640 5,12,871 2,27,150 2,948 3,441
Interest on loans Contribution town Ratalibishment Saut of collections interest cap-mixture for still general contributions against the still general contributions contri	rds sini re of wat Li	ATE king to er to otal e GHI	R-BA	and re	DND.	ent of	loins	   		1,06,630 49,125 84,702 6,944 6,359 98,421 19,014 3,70,255	94,556 47,510 21,017 1,747 2,054 20,034 4,431 2,12,140 88,692 1,348 973	2,01.246 96,632 1,04,719 7.791 8,236 1,30,346 24,545 5,82,395 2,68,07 5,553 4,396	20,10,21; 2,53,46; 90,665 81,566 5,714 7,655 1,07,186 19,645

The total expenditure during 1882 amounted to Rs. 22,65,600 against Rs. 27,61,805 in 1881, while in the whole 15 months from the 1st January 1882 to the 31st March 1883 the total expenditure was Rs. 1,80,000 less than the estimate, and Rs. 1,06,853 less than the receipts. It appears, however, that the amounts actually falling due and paid within the first quarter of 1883 on account of interest and sinking fund were less by about Rs. 1,33,000 than the proportionate share for that period of the corresponding charges for the whole year. The general fund, therefore, ended the 15 months virtually poorer by Rs. 26,000, though nominally richer than on the 1st January 1852. The expenditure, however, was considerably below the estimate, and it is a satisfactory feature of the operations of the year that almost all the savings .occurred in current expenditure, while the grants were exceeded on works of improvement. The receipts of the Water-rate Fund aggregated Rs. 6,23,952 for the 15 months. Of this sum, Rs 4,95,496 was collected during 1882, being Rs. 30,727 in excess of the collections of 1881. The disbursements, however, added to the proportionate share of interest and sinking fund charges, exceeded the receipts by Rs. 28,000. This rate is levied at 3 per cent. on the annual valuation against a possible maximum of 6 per cent. The Lighting Rate, which is levied at the maximum rate of 2 per cent., showed a small excess of receipts over expenditure. The Police-rate Fund also showed an increase in the net balance at the close of the year of more than Rs. 20,000, although the rate was reduced in 1852 from 23 to 24 per cent. This result is satisfactory. The old Jute Warehouse and Fire-Brigade Fund was closed shortly after the end of the period under review under the operation of Act IV (B.C.) of 1882.

12. The receipts under the head of license fees aggregated Rs. 6,12,377 during the 15 months. Of this amount Rs. 4,96,798 was on account of 1882, against Rs. 4,87,659 collected in 1881. Trade and profession licenses yielded Rs. 3,25,116, carriage and horse licenses Rs. 1,26,733, trade refuse fees Rs. 44,108, hackney carriage registry fees Rs. 16,624, and cart registration fees Rs. 98,933. There was an increase of 2 in the number of Joint-stock Companies, of 258 among traders, and of 2,422 among shop-keepers of all

while the number of merchants fell from 1,774 to 1,760, and of itinerant in .25 from 7,262 to 5,914. The collections under this head for 1882 younted to Rs. 2,63,406. The number of carts registered rose from 6,095 to 19,732, the receipts being largely in excess of those of 1881. The increase is said to be mainly due to the greater commercial activity that prevailed throughout the past year. The number of first and second class hackney carriages registered during the year increased, but there was a falling off in the number of third class carriages and palankeens, owing to the further extension of the tramway.

13. Sanitary condition of the Town.—Water-supply.—The sanitary state of the town received an unusually large share of public attention during the year, and the alleged prevalence of conditions at variance with the laws of hygiene led to the publication of severe strictures in the local press, and on some occasions to wide divergence of opinion among the Commissioners themselves. The measures of improvement which mainly occupied the attention of the Commissioners were numerous and important, and included the extension of the water supply, both filtered and unfiltered, the completion of the sewerage system, the improvement of the privies of the town and of the arrangements for the removal of night-soil, the reclamation of bustees, and the obliteration of foul and dangerous tanks. The arrangements for the extension of the supply of filtered water have, as already mentioned, been completed. The new engines and the main have been ordered from England, and it is hoped that the end of 1884 will see the works fairly on the road to completion. Meanwhile a virtual increase of the present supply has been made by the extended use of unfiltered water for a varioty of less important purposes. The efforts of the Corporation to meet the growing requirements of the town are illustrated by the following figures, which show the average daily supply of water in each year since 1879:—

				Daily average of unflitered water.	Daily average of filtered water.	Total.
				Gallons.	Gallons.	Gallons.
1879			•••	1,091,859	7,464,159	8,556,118
1860				1,165,776	7,407,256	8,573,032
1881				1,257,307	7,208,453	8,465,760
1882		•••	•••	1,838,725	7,824,576	9,663,301
	uartor of 1	1883		2,594,276	8,049,707	10,643,983
2nd	,, ,	,	• •••	2,992,494	8,279,167	11,271,661

- 14. According to the census returns, the population of Calcutta was practically the same in 1881 that it was in 1876, and the supply available per head was therefore proportionately greater. The increase in the supply of unfiltered water was obtained by working the old engines to their fullest extent, as it was considered safe to do this in view of the early completion of the scheme for the extension of the unfiltered supply. It is hoped that this scheme will be in working order during the current cold season. The new engines are calculated to deliver 4 million gallons a day, working six hours, and it is estimated that over 2 million gallons of filtered water, now used for purposes for which unfiltered water would be suitable, will thus be set free. When the new scheme for increasing the supply of filtered water is completed, the present actual supply of filtered water will be about trobled. The execution of these two schemes cannot fail to have a salutary effect upon the health and general well-being of the town.
- 15. Drainage.—A large amount of progress was made in 1882-83 in the extension of the drainage system. An expenditure of Rs. 4,19,933 was incurred in laying down 20 67 miles of sewers of all classes and in constructing 3,596 new house connections. The agitation in the press during the cold weather of 1882-83, and the attacks which were made by a certain section of the community upon the whole system of underground drainage, as applied to Calcutta, have invested the subject with an unusual degree of interest, and have caused the existing arrangements to be investigated with a minuteness which, whatever may be the result, cannot fail to throw much valuable light on this important subject. The total mileage of sewers actually laid down is—brick-sewers 36.77, and pipe-sewers

113.14,—or 1 9.91 miles in all. Good progress was made during remittee and it is now reported that only about 15 miles of pipe-sewers rematheir be constructed. An important change was introduced during the year by untransfer of the night-coil establishment to the Health Officer. This reform a said to have infused a larger amount of energy into the department, and to have resulted in a material degree of improvement.

- 16. Reclamation of bratees.—During the past year the important work of reclaiming the bustees received more practical attention at the hands of the Commissioners than in previous years. The scheme for the reclamation of the large Scortee Bagan bustee of 64 bighas, which was drawn up and taken in hand in 1821, was carried almost to completion, and the projected works of improvement, were constructed at the expense of the Municipality. The Patwar Bagan bustee, measuring 29 bighas in extent, was also taken up; the owners were induced to undertake the works ordered by the Committee at their own cost, and these are now said to be rapidly progressing. Proceedings have also been taken with regard to the Hathee Bagan, Jorapockur and Gowalpara, Bamun Bagan, Colvin, Kola Bagan, and other bustees, and the schemes have all made more or less progress. The areas of the bustees so dealt with aggregate 293 bighas. In addition to these, the Jora Bagan bustee, which covers 28 bighas, was taken in hand under the new section 283A of the Municipal Act, which confers extensive summary powers on the Commissioners for the reclamation of bustees whose owners prove contumacious. The original cost of the scheme for the reclamation of this bustee, as estimated, exceeded four lakhs of rupees, but the modifications subsequently made proved so acceptable to the people that the owners of the bustee have in almost every instance consented to give up, free of cost, the land required for the municipal improvements, recouping themselves by the enhanced value of the remaindor. Thirty-three tan we were obiterated during the year at a net cost of only Rs. 1,768 to the Municipality, but very many old and objectionable tanks still remain. Thirteen out of the 33 tanks were filled up by their owners.
- 17. Metsorology of the year.—There was nothing worthy of no lettle meteorology of the year. The average temperature was a lattle higher than usual, and the average humidity was also high, especially in October and November. The rainfall was practically normal, falling short of the average of the last 48 years by only two-tonths of an inch. The distribution, however, was to some slight extent unusual, being in excess in February and October, and in deficit in June, July, and August. The price of food was generally moderate, rice selling at Rs. 2-9, Rs. 2-3, Rs. 2-1, and Re. 1-14 per maund according to quality. These prices entitle the year to rank as a year of plenty.
- 18. Registration of vital statistics—Births.—The number of births registered was 7,505, besides 1,852 registered during the first three months of 1883. The birth-rate of 1882 was 17.3 per mille, which is slightly in excess of that of the previous year. Among the various races, the recorded birth-rates per mille were—

		Birth-rate.	Proportion of male to 100 female births.
Non-Asiatics	 •••	 16.3	102
Mixed races	 •••	 42.7	109
Hindus	 	 18.3	108
Mahomedans	 	 <b>1</b> 3·9	121
Others		6.3	84

The Health Officer of the Municipality observes that the statistics for non-Asiatics and mixed races are open to great doubt, and a recorded birth-rate of 42.7 per 1,000 certainly seems abnormal. It is probable that the actual number of births is on the whole correctly returned according to races, whereas the birth-rate is calculated upon a census population which was reduced by the inclusion among non-Asiatics of many members of the mixed races. It is improbable that there is any appreciable concealment of births among the Eurasian class.

20. The other chief diseases show a sensible decrease of mortality, especially small-pox, which caused only 17 deaths during 1892. It is to be observed, however, that there were as many as 38 deaths from small-pox in the first quarter of 18-3. Under pressure of this outbreak vaccination was pushed on with great vigour, and it is reported that 6,063 persons were vaccinated within the quarter in question. The infant death-rate was as usual very-high, being 427-1 per mille. In other respects the vital statistics of Calcutta for 1882-83 do not present any remarkable features.

#### MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

21. Inclusive of the Suburban Municipality, the number of Municipalities in the interior of Bengal was as follows:—

					1881-92,	1882-83.
First class Municipalities			•••	•••	26	27
Second class ditto		•••			99	97
Unions	٠	•••	•••	•••	58	54
Stations .		•••			2	2
•					•	
			Total		185	180

Compared with the figures of 1881-82 the statistics show a decrease of five in the total number of municipal institutions in the country. If each class is taken separately, it will be seen that there was an increase of one in the number of municipalities of the first class, and a decrease of two in that of the second class. The number of institutions styled Unions fell from 58 to 54, but that of Stations romained the same as in the previous year. The town of Naraingunge, which was a second class Municipality, was raised to the status of a first class Municipality, with effect from the 1st January 1883.

22. The decrease of two in the number of second class Municipalities was due to the abolition of the Municipalities of Kalaroah and Kaligunge in the district of Khulna. The Union of Sitamarhi in the district of Mozufferpore was created a second class Municipality, with effect from the 1st October 1882. The decrease of four in the number of Unions was due to the abolition of the Unions of Jehanabad, Chand, and Chynpore in the district of Shahabad, and of the Cantonment Union at Berhampore. A new Union was created during the

year at Khuruckpore Bazar in the district of Monghyr. Both the two mmittee were abolished after the close of the year, and have been converted into setheir class Municipalities.

23. Constitution of Committees.—The constitution of the Committees of the various Municipalities was as shewn in the table below—

	99# <u></u>	<del></del>	y une meeter		
	Europeans,	Nutives.	Total.	Officials.	Non-officials.
	1881-82. 1882-83.	1881-82. 1862-83.	1881-82. 1892-83.	1481-82 1682-83.	1881-82. 1882-83.
	<del> </del>	} - }	\• • \ · ·		! . <u></u> _
First class municipalities	200 195 305 280 4 8 17 18	327 369 1,040 1,651 387 350 13 11	527 565 1,351 1,331 . 201 362 29 29	186 175 381 371 34 31 3 3	841 349 970 960 857 381 26 26
Total	526 496	1,772 1,700	2,296	GH4 640	1,094 1,796

24. In the first class Municipalities there was a decrease of 5 in the number of European Commissioners and an increase of 42 in the number of native Commissioners. The number of official Commissioners fell from 186 to 175 and that of non-official Commissioners rose from 341 to 389.

25. In the second class Municipalities the European element in the managing boards decreased by 25 individuals, while the number of native Commissioners increased by five. There was also a falling off in the number of both official and non-official Commissioners. There was a total decrease of 20 Commissioners in the constitution of second class Municipalities, and this is explained by the fact that two second class Municipalities were abolished during the year and one was transferred to the first class.

26. There was a total decrease of 29 in the number of members of Union Committees. This was due to the abolition of four unions and the erection of one into a second class Municipality. The total number of Commissioners in stations remained the same as in the previous year, but there was an accession of one in the number of European Commissioners.

27. If the whole number of European Commissioners is compared with that of native Commissioners, the proportion is three to five. The legal proportion of official to non-official Commissioners is still apparently exceeded, but this is entirely due to the inclusion under the torm "officials" of all persons in the employ of Government in every department whatsoever. The Municipal law regards as officials only those who are employed in the Judicial, Police, or Revenue Departments.

28. Meetings of Committees. - The statement in the margin shows the number

Scriat No.	Names of Mun	[C]PAL	l f188.	Number of ordinary meetings,	Number of special meetings.	Number of Sub-Committe meetings.
1	Burdwan			12	8	******
2.	Midnapore			11	*****	9
8.	Hooghly and	China	urah	12	1	
4.	Scrampore			11	5	16
5.	Utterparah	•••	•••	11	1	
6.	Howrah			22*	5	21
7.	Suburban	•••		18	*****	29
8.	Kishnaghur	•••	•••	12		
9	Santipore			25		*****
10.	Ranaghat			16		
11.	Jessore			5		
12.	Rampore Bea	ulcah	•••	9	3	******
13.	Darjeoling	•••	•••	18	*****	*****
14.	Dacoa	•••	•••	17		*****
15.	Naraingungo			12	*****	
16.	Chittagong	•••		5		15
17.	Comillah†			•••		
18.	Patna	•••		15		
19	Gya	•••	•••	8	*****	
20.	Arrah			8		
21.	Mozufferpore	•••		8	*****	•••••
22.	Durbhunga	•••		18		*****
28	Chupra		•••	12		
24.	Monghyr	***		10	*** ***	4
25.	Bhagulpore	•••		14	3	<b>.</b>
26,	Purnoah		•••	12		•••••
27.	l'ooree	•••	•••	12		

In one of these no business was done, as the Commissioners present did not form a quorum.

† Information not furnished.

sioners of this municipality." In Chittagong, though the number of ordinary

of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Gya, Arrah, Mozufferpore, Jessore and Chittagong failed to comply with the pro-visions of the law, which require that meetings shall be held generally once a month. This failure was especially marked in the cases of Jessore and Chitta-gong. The Commissioner of the Presidency Division, in writing about the attendance of the Commissioners of the Jessore Municipality, says-"The attendance at these meetings was unsatisfactory; the highest number of Commissioners, including the Chairman, attending any one meeting was eight only. Want of interest in municipal matters has often in my experience been characteristic of the Commi-

- In thy meetings was only five, the Commissioners did active work in xeer-committees. The District Magistrate's remarks on this point are quoted 17%—" The Government resolution concerning local self-government fell Therather flat in Chittagong. The Commissioners are not able to devote much do more time to public duties than they at present do, and they have always shewn good interest in their municipal work, and in speaking their opinion freely. I think the general opinion in the town is that very little benefit is likely to be gained by change from the existing system. I have continued steadily from the time I came to the district to put the municipal work as much as possible into the hands of the Commissioners, and to interfere as little as possible. The result is that nearly all the work is done by the Vice-Chairman, who is their own nominee, and this is the best arrangement."
  - 29. In the Burdwan Division the attendance of the Commissioners with a few exceptions was generally fair. In the Burdwan Municipality the attendance of the elected Commissioners was very creditable. Almost all of them attended all the meetings. In the opinion of the Commissioner of the division the municipality was "vigorously and ably managed" during the year. In the Midnapore Municipality, where there were eleven meetings during the year, the attendance of the Commissioners was generally fair, and most of the native members evinced a lively interest in the affairs of the municipality. It was their practice to sit by turns every Wednesday to decide cases under the Municipal Act, and assist the Vice-Chairman by enquiring into petitions referred to them for disposal. In the Hooghly and Chinsural Municipality the non-official members took much more interest in municipal affairs than the official members, and the Chairman entrusted most of his duties to the Vice-Chairman and his non-official colleagues. In Serampore most of the Commissioners attended the meetings regularly, and showed a satisfactory interest in the discharge of their duties. During the year under report the Utterparah Municipality sustained its reputation for good management, and the members of the Corporation continued to devote much time and attention to its welfare. The appointment of the former Vice-Chairman, Baboo Bejoy Kissen Mockerjee, to be the Chairman of the municipality for a term of two years was mentioned in the report for 1881-82. The Commissioner of the division, Mr. Beames, thus notices his work:—"This gentleman discharges his duties with great zeal and efficiency, and the excellent condition of the town is mainly due to his constant supervision and care." In Howrah several of the non-official Commissioners regularly attended the meetings of the Municipality, and showed much interest in its affairs.
  - 30. In the Presidency Division the Municipal Committee of the Suburbs of Calcutta is composed of 13 ex-officio and 29 ordinary Commissioners. Of the ex-officio members, inclusive of the Chairman and Vice-Chairman, one (the Vice-Chairman) attended all the thirteen meetings held during the year, one attended 11 meetings, two 6 meetings, eight less than 6 meetings, and one did not attend any meeting. Of the non-official ordinary members, two attended 12 meetings, three attended 10 meetings, four 9 meetings, three 8 meetings, two 7 meetings, three 6 meetings, nine less than 6 meetings, and three failed to attend any meeting at all. In Kishnaghur the attendance of the Commissioners was satisfactory. The lowest number of meetings attended by any one member was 9. In Santipore the attendance of the Commissioners is reported not to have been so satisfactory as it should have been. There were 25 meetings held during the year, and out of seventeen Commissioners, only nine attended 2 meetings. In Ranaghat the Chairman alone attended all the meetings held during the year. The ordinary members were apathetic, and displayed very little interest in the affairs of the Municipality.
  - 31. In the Rajshahye and Cooch Behar Division the attendance of the Commissioners of the Rampore Beauleah Municipality was not very satisfactory. Of twenty-six Commissioners, three attended 6 meetings, one 7 meetings, and the rest less than 6 meetings. The Chairman alone attended 10 meetings. The Committee of the Darjeeling Municipality consisted of sixteen European and three native members, of whom eight were officials and eleven non-officials. The attendance of the Commissioners was on the whole satisfactory.

- 32. In the Dacca Division the attendance of the Commissioners of the mittee Municipality was not very satisfactory during the year under report. their Commissioners, however, did good work in investigating complaints agnin reporting upon petitions relating to the imposition and revision of taxes. The town of Narainguage has only recently been raised to the status of a first class Municipality, but the work done by the Commissioners is said to be very creditable to them. The Commissioner of the division, Mr. Alexander, writes thus about the improvements made in the town :- "During the past nine months very great improvements have been effected. I who have known Narain-gunge during the past 15 years hardly recognized the place when I visited it last in January 1883. In the place of a small dirty village buried in dense matted jungle, full of filthy ponds with narrow muddy footways, it is now open in all directions down to the river side with broad roads intersecting it in all directions; many fine buildings have been and are being erected; solid quays and landing places are being constructed; and the whole place has the air of a thriving trading centre with rapidly increasing business."
- In the Patna Division the Commissioners of the first class Municipalities were not so regular in their attendance as could be wished. In Patna only one Commissioner (the Chairman) attended all the fifteen meetings held during the year. The District Magistrate makes the following remarks about the personnel of the Municipal Committee :-
- "I cannot say that the history of the Patna Municipality during the past year has been altogether a creditable one. The Commissioners never seemed to know their own wishes. Sometimes the majority wished for a paid Vice-Chairman, sometimes for an honorary one assisted by a paid Secretary, and sometimes for both a paid Vice-Chairman and a paid Secretary. Patna it is well known is a city full of factions, and unfortunately representatives of most of them were found amongst the Municipal Commissioners. The representatives of most of them were found amongst the admireplat commissioners. In countries of most was private quarrelling, indefensible expressions used publicly and a complete want of unanimity (a want of unanimity too very different from intelligent opposition) in many important points. Especially want of unanimity was manifest concerning the appointment of a Vice-Chairman and the retention or otherwise of the Secretary. Matters collminated since the conclusion of the year in what looked very like secretary. Matters minimated since the dollers of the latter, what holded very has an attempt to expel the numbers who opposed the retention of the latter. A meeting was held on the 2nd April, in which the Secretary laid before my predecessor a list of gentlemen who were alleged to have served their three years, and therefore bound to retire. The necessary action was taken on this, and a few days afterwards I discovered only just in time that the dates laid before my predecessor were incorrect, and that the so-called outgoing members had another year to serve. It was to say the least a curious coincidence that four out of the five gentlemen who were put up for retirement voted for the abolition of the Secretary. The whole five were appointed on the same day, so that if one went out all would have to do so.
- "The Secretary has since placed his resignation in my hands, which has been accepted. "The real cause of this want of unanimity is, I believe, the dread of the permanent salaried Viee-Chairman becoming a partizan of one of the factions; nor do I see how either a Hindu or a Mussulman could avoid becoming so more or less. My own opinion is—and this opinion is, I believe, shared by the bulk of the Municipal Commissioners—that the work will nover be satisfactorily carried on until there is a European Vice-Chairman of high character on a sufficient salary."
- 34. In the Bhagulpore Division the attendance of the Commissioners was pretty regular.
- 35. In the Poorce Municipality in the Orissa Division the number of meetings held during the year was 12, and the average attendance of the Commissioners at each meeting was 8.
- 36. The number of meetings held in the second class Municipalities in the Burdwan Division was on an average 13.5 during the year; in the Presidency Division 13.7; in the Rajshahye and Cooch Behar Division 11.5; in the Dacca Division 14.6; in the Chittagong Division 9.6; in the Bhagulpore Division 10.2; in the Orissa Division 11, and in Chota Nagpore 9.8. The Patna divisional report contains no information on this point.
- Elective System .- There was no change in the number of municipalities in which the elective system was in force. These were three in number, viz., Serampore, Burdwan, and Kishnaghur. In Serampore the introduction of the property test in the election of Commissioners has materially impaired the popularity of the system. The Chairman has reported that the people take very

in therest in the polling, and that at a recent election none of the ratexcers took the trouble to attend personally to record their votes. It is import-,17% to observe that the system was successful before the introduction of the Fhets. 4 rate, which reduced the number of voters from 7180 to 602. This will be de rectified under the new law.

- 38. In Burdwan the town is divided into four wards for the purposes of election. During the past year there was a vacancy of one member each in three of them. Out of 5,149 persons entitled to vote, 1,921 persons exercised the privilege, and the highest number of votes secured by any one candidate was 414.
- 39. In Kishnaghur five of the elected Commissioners retired from the Committee during the year, but the election of members in their places excited very little interest among the people. There was a contest in one ward only, and the number of votes obtained by the successful candidate, out of four competitors, was 79 only. The Chairman of the municipality reports as follows:—"It is noteworthy, however, that very few respectable persons voted, the efforts of the partizans on either side being directed to gain the votes of poor rate-payers somehow or other dependent upon the candidates. Some cf these did not know why they had come to vote, and had to be told that they were electing their Municipal Commissioners. The rules allow the poorest rate-payers to vote, and I doubt whether their votes are freely given." He suggests that a property qualification for voters should be introduced. This will be provided in the rules to be framed under the new Act.
- 40. Ward Committees.—In the Burdwan Division, the town of Burdwan is divided into four wards for the purposes of election. Each ward consists of a certain number of mobullahs of the municipality, but no Ward Committees exist in the strict sense of the law to supervise conservancy, and sanitary and other matters. During the year under report the Commissioners of the Midnapore Municipality divided the town into four wards, and appointed four gentlemen as members of each of the wards. Powers under various sections of the Municipal Act have been delegated to them.
- In the Presidency Division, as stated in the report for 1881-82, six Ward Committees have been appointed for the six wards of the town of Kishnaghur. These Committees were composed mainly of Municipal Commissioners and one or two respectable residents of the wards who take an interest in municipal affairs. They were entrusted with the power of looking after and preventing encroachments on drains and roads, superintending the work of sub-overseers and coolies employed in repairing and opening kutcha roads, revising the assessment of the house-rate, and superintending the conservancy operations. The Chairman of the Municipality states that some of these Ward Committees have done their work satisfactorily, and that the roads and drains of the town were better kept during the year under report than in any previous year. He adds, however, that in matters of assessment these Committees showed a tendency towards undue leniency. There were no Ward Committees in any of the second class Municipalities of this division, except in the Municipalities of South Barrackpore, North Barrackpore, Baraset and Naihatty in the 24-Pergunnahs. The duties of these Committees were confined to the work of assessment only, no other powers having been delegated to them.
- 42. In the Rajshahye and Cooch Behar Division there are no Ward Committees in any of the Municipalities except Dinagepore and Rungpore. In the former there were five such Committees during the year, and in the latter two. The duties of these Committees were to report after personal enquiry on petitions for reduction or remission of taxes.
- 43. In the Dacca Division the scheme for the creation of elective Ward Committees mentioned in the last report was abandoned, as it proved a failure. In the Barisal Municipality the Ward Committees appointed under the Municipal Act had nothing to do during the year, as there was no new assessment to be made. The preparation of new assessment lists under sections 79 and 80 of the Act was the only power delegated to them. In the Kishoregunge

Municipality the duty of making assessments was ontrusted to a Committee consisting of twelve members, and it is reported that they performed their duties satisfactorily. In the Jamalpore Municipality in the district of Mymensingh seven Ward Committees were appointed during the year for the seven wards into which the town is divided. The assessment of taxes was the only duty entrusted to them. In the Sherepore Municipality the ward system was introduced during the year. The Municipality was divided into ten wards, and the total number of members appointed to them was 36. The power of assessing taxes on the rate-payers was the only power that was delegated to them under section 53 of the Municipal Act.

- 44. In the Patna Division, the Patna Municipality is divided into eleven wards, each of which is in charge of two or three Municipal Commissioners. Their duty is to hold local enquiries and report upon petitions referred to them. It is stated that the number of Ward Commissioners being small, great inconvenience is experienced in the disposal of cases requiring local enquiries. It is proposed to organize elective Ward Committees in this Municipality. Gya the Ward Committees did not work well during the year. The Chairman reports that the members showed a very lukewarm interest in the business before them. In Arrah the Ward Committees were entrusted with general power to supervise the conservancy of the Wards; and are reported to have been of some service. In the Chupra Municipality there are four Ward Committees, consisting of three members each. Their chief duty is to supervise the conservancy operations of their respective Wards and to report on any matters referred to them by the Vice-Chairman. Each Committee deputes one of its members every week to hear the conservancy reports of its mobullahs. The Conservancy Sub-Overseer submits his reports once a day to this member, who forwards them to the Vice-Chairman of the Municipality with his remarks and recommendations for final orders. Each Committee has a book in which are noted briefly the orders given in matters other than such as are merely routine.
- 45. In the Bhagulpore Division Ward Committees exist in the Municipalities of Bhagulpore, Purneah, and English Bazar and in the station of Jamalpore in the District of Monghyr.

46. Municipal Benches.—The statement below shows the work done by the Commissioners of first class Municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

ules:	<del></del>								
Number	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons converted.	Number acquitted,	Number pending.		tino tino estra		
					•	Rs.	A.	P.	
1.	Burdwan	470	472	52		201	7	0	
2.	Midnapore	188	152	84	1	60	4	0	
3.	Hooghly and Chinsurah	375	348	58	•••	441	12	0	
	Serampore	4.6144	622	67		632	0	6	
5.	Utterparah	123	120	3		196	6	0	
6.	Howrah	1,463	1,232	178	58	1,968	14	3	
7.	Suburban	1,555	1,322	166	34	7,417	14	0	
8.	Kishnaghur	357	329	77		194	9	3	
9.	Santipore	112	140	21	2	160	10	0	
	Ranaghat	37	Not ment	ioned in tl	ho report	77	4	0	
	Jessore	41	35	6		185	3	0	
12.	Rampore Beauleah	360	347	49		161	8	0	
13.	Darjeeling	620	604	34		933	14	0	
14.	Dacca	702	568	127	17	865	10	0	
15.	Naraingunge	107	191	4	•••	296	4	0	
16.	Chittagong		No P	ench cons	ituted.				
17.	Commilla		N	ot reporte	d.				
18.	Patna	1,341	1,077	1,631	•••	2,771	10	10	
19.	Gya	431	367	103	8	744	0	0	
	Arrah	143	132	21	4	136	0	0	
21.	Mozufferpore	4	6	•••	•••	22	0	0	
22.	Durbhunga	333	1,113	10	•••	2,109	2	0	
23.	Chupra	136	68	68		44	11	0	
24.	Monghyr	501	419	158		172	15	0	
25.	Bhagulpore	1,184	1,135	75	•••	618	3	0	
	Purnesh	23	21	18	26	9	0,	. 0	
27.	Pooree		No B	ench const	ituted.				

47. The table below shows the work done by Benches in second class Municipalities and Stations where such Benches have been constituted:—

Number	. Names of Municipalities	١.	Number of cases,	Nurober of persons convicted.	Number acquitted.	Number pending.	_	nıoun fine	
							$\mathbf{Rs}$ .	A.	P.
1.	Culna .		183	166	19		106	0	0
2.	Cutwa .		17	18	4		72	0	Ü
	Daimbat		3	3		•••	15	0	0
4.	Raneegunge .		269	288	45		245	0	0
5.	Danaliania	••	110	91	19		15	0	0
6.	Daidahattm		448	443	20	1	400	0	0
7.	Bhuddessur .		240	234	6		235	0	0
8.	Chunderkona .		16	26		•••	21	0	0
9.	Tumlook .		35	42	3	ı	42	0	0
10.	Rajpore .		90	154	46	•••	146	10	0
11.	South Barrackpore .		73	50	23	•••	114	- 8	0
12.	North ditto .		67	67	•••		29	14	0
13.	North Dum-Dum .	••	6	5	3	•••	4	8	0
14.	Nuddea .	••	31	21	10	8	14	8	0
		•••	22	22	•••	2	14	2	0
16.			330	314	83	•••	275	15	6
. 17.	Nattore	•••	65	103	2	13	111	0	0
			24	40	2		38	0	0
19.	Sherepore .		22	26	•••		3	0	0
20.	Burrisal .		88	73	19	2	98	0	9
21.	Colgong .	•••	205	188	32	1	190	2	0
22.	Jamalpore .		499	324	175		192	0	0
23.			594	568	26		337	0	0
24.	Cuttack .		223	124	127	1	560	12	0
25.	Purulia .		96	110	12		89	0	0

- Assessments.—In the Presidency Division the work of the assessment department of the Suburban Municipality was satisfactorily performed. The number of houses inspected, re-valued and re-assessed during the year was 11,047, of which 1,660 were pucca and 9,387 were thatched houses. The number of houses which were either for the first time brought under assessment or the valuations of which were enhanced on account of improvements was 5,875. is reported that the year's operations resulted in an increase of Rs. 6,000 in the house-rate assessment. In the Santipore Municipality a re-assessment of the rate on holdings was made during the year under report. The revision took effect from the commencement of the current year. It is reported that the re-assessment added about Rs 400 a year to the income of the Municipality. There was a re-valuation of the house property made during the year in the Ranaghat Municipality. The work was divided by the Commissioners among themselves, and it is reported to have been satisfactorily performed. The object of the revision is said to have been to equalize the incidence of the house-tax. In the second class Municipalities in the Presidency Division revised assessments were made during the year in the South Suburban, Rajpore, Kumarkhali, Moheshpore, Chanduria, Debhatta, Berhampore, Junghipore, and Kandi Municipalities. In Berhampore the revision of assessment was made in consequence of the inclusion of the Berhampore Cantonment and some additional villages in the Municipality.
- 49. In the Rajshahye Division the general revision of assessment which was made in the Darjeeling Municipality in 1881-82 came into effect from the commencement of the year under report. The result of the revision was the raising of the demand of house-rate from Rs. 14,197 to Rs. 17,000. A general re-assessment of taxable property was made during the year in all the second class Municipalities of this division, with the single exception of Pubna. The result of the revision in Dinagepore was that certain anomalies in the assessment were corrected, and a graduated scale, according to the circumstances of the people, was adopted. It is reported that in Nattore the revised assessment made in 1881 82 underwent a further and more thorough revision. The revised assessments in Serajgunge and Bogra took effect from 1st April 1883. In Shorepore and Rungpore the alterations were slight. In Kurseong and in the union of Julpigoree the revision resulted in an increase in the demand.

50. In the Dacca Division the assessment in the Naraingunge Municipality was altered from a tax on persons under clause (a) of section 77 of Act V (B.C.) of 1876 to a rate on the annual value of holdings under clause (l) of that section. It is reported that this alteration in the mode of assessment effected an increase of Rs. 5,576 to the income of the Municipality. In the second class Municipality of Nalchitty the assessment was revised during the year. It yielded an increase of Rs. 19.4 to the income of the Municipality. The assessment is reported to be now neither heavy nor oppressive to the people, and to bear a fair proportion to their circumstances and property. The average rate of taxation is stated to be Rs. 2-2-3 per holding per annum. In the Sherepore Municipality in the district of Mymensingh the assessment of the tax on persons was also revised during the year. The revision effected an increase of Rs. 778-8 in the demand of the

51. In the Chittagong Division the assessment of the Brahmunbaria Municipality was revised during the year under report, and the result was an increase of Rs. 300 in the income of the Municipality under the head of "tax

upon persons"

52. In the Patna Division there was no revision of assessment in any of the first class Municipalities except Durbhunga. The result of the revision is reported to have been not very successful. In Patna and Mozufferpore the practice of collecting the tax by half-yearly instalments was changed, and the municipal dues are now collected every three months.

53. In the Bhagulpore Division the assessments in the Monghyr and Colorong Municipalities were revised during the year. The result of the revision in Monghyr was an increase of Rs. 302-2-3 in the collections of the house-rate for 1882-83 over those of 1881-82. In Colgong the revised assessment came into operation from the beginning of the current year.

54. In the Orissa Division there was a triennial revision of assessment in some of the wards of the Cuttack Municipality. The result was a net increase

of Rs 329-13-3 in the demand.

55. Fresh imposts levied during the year.- During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the Municipality of Durbhunga. The tax was introduced during the second half of the year, and 99 horses and 22 vehicles were registered and charged at full rates. Mention was made in the report for 1881-82 that sanction had been accorded to the Commissioners of the Doomraon Municipality to register all carts kept or habitually used within the Municipality and to charge a fee not exceeding that specified in section 134 of the Municipal Act for such registration. The orders took effect from the commencement of the year under report. Sanction was also given during the year to the levy by the Commissioners of the Jessore and English Bazar Municipalities of fees for the registration of carts kept or used within the limits of those Municipalities. The fee sanctioned for Jessore was annas two per month or annas twelve per half-year upon every cart. That for English Bazar was Rs. 2 per half-year.

56. Rectification of municipal boundaries .- In April 1882, eth Commissioner of the Patna Division submitted a proposal from the Commissioners of the Revilgunge Municipality for the revision of the boundaries of that Municipality. The object of the revision was stated to be to make the eastern and western limits of the town distinct and capable of identification. The proposal

the proposal received the sanction of Government in the following month.

57. The boundaries of the Durbhunga Municipality were also revised during the year. The proposal was made by the Municipal Commissioners with a view to provide for the sanitation of certain villages lying on the

outskirts of the eastern boundary of the Municipality.

58. In March 1882 the Commissioner of the Rajshahye and Cooch Behar Division submitted a proposal to revise the boundaries of the Rampore Beauleah Municipality in the district of Rajshahye. The object of the change was the inclusion of eight suburban villages within the limits of the

town. The proposal received the sanction of Government in July 1882.

59. During the year under report the Commissioner of Dacca submitted a proposal for the exclusion, from the limits of the town of Dacca, of eight hamlets which had hitherto been included within the Municipality. These villages were very remote from the centre of the town and were thinly populated. The tax raised from them, though inconsiderable, was felt as a heavy burden by the people. In the infancy of the Municipality the inclusion of these tracts was probably thought advantageous as helping to swell the municipal income without adding much to its expenses. But it has been found impracticable to extend to these tracts the filtered-water supply which the town of Dacca now possesses, or to light the streets in them, or to attend properly to their conservancy, and it was therefore considered expedient to contract the Municipality within limits which will render it practicable to extend equal advantages to all parts. The sanction of Government was accorded to the proposal, and the revised boundaries came into effect from the 1st October 1882. The revision had also the effect of excluding from the municipal limits the khedda grounds at Dacca.

- 60. The limits of the town of Mohespore, a second class Municipality in the district of Nuddea, were extended during the year by the inclusion within them of two villages called Hamidpore and Jalilpore. Both these villages lie on the borders of the Municipality and enjoy the advantages of municipal administration as regards the means of communication. But their sanitary condition was defective, and they formed a source of danger in times of epidemics of disease. The population of the villages were moreover mostly engaged in pursuits other than agricultural. The revision was sanctioned, and it came into effect on the 1st January 1883.
- 61. Income.—The following statement shows the receipts of the different classes of Municipalities, Unions, and Stations during the year 1882-83, as compared with the previous year:—

Income.

					First	Class M	UNICIPA	LITIES.		SECOND CLASS MUNICIPALI- TIES.  UNIONS. STATIONS.					То	TAL.	
Rs.   Rs.	Heads of Receipt.					OI Howenh		interior of the		1861-82	1882-83.	1881-82.	1882-88	1881-82.	1889-83	1981.43	1889-8
1. Assissed Taxes—  a. Conservancy cess  1. (4),582  1. (5),513  1. (6),514  1. (7),514  1. (7),515  1. (8),517  1				1481-82.	1882-83.	1881-82.	1882-83.	1 1		-		ĺ			İ		
## Conservancy case				Ra.	Rs.	Rs.	Re.	Rs.	Ra.	Rs.	Ro.	Ra.	Ra.	Ra.	Rs.	Ra.	Rs.
25   25   25   25   25   25   25   25	1. Assessed Taxes-		-			l		1	ł	1	1	ĺ		!		1	
d.—Tax no review, secondring to the property d	b License on trades		1								,					2,38,478 1,475	2,57,5H
Earlier   Earl	circumstance and pro	perty	ie l					25,682	10,386	4,92,082	4,72,146	95,272	95,002			6,12,937	5,78,43
Tolls on roads and at ferrice   3,127   0,022   170   90,212   90,701   50,237   54,808   544   52   1,23,408   1,23,409   1,23,40	lands owned by them					1,21,620 30,669	1,29,435 82,957									8,23,966 80,669	8,54,03 82,95
a.—Pees on nusical processions	<ol> <li>Tax on carriages and animal.</li> <li>Tolls on roads and at ferri</li> </ol>									45,936 50,247							1,74.73 1,67,63
5.—Latrius fees	Other Taxes-		1														
C.—Tax on rece-stalls		lo <b>ne .</b>	}					2,011									2,73
- New York Resping pure and cows	eTax on rice-stells									326	567						56
F.—Fishery tax	kilns		a. I														71
	fPishery tax																
				90,807	81,635		26,651		935		544			8,806	4,877		5,39,251 1,485
.   liepusits and advances 23,424 10,281 610 950 1,570 4,588 984 2,524 130 28,088				23,424	10,281					984				130			18,061

62. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 86,135. The increase was shared in by all first class Municipalities except the Suburbs of Calcutta and by Stations; and was distributed as follows:—

	Total ar	nount of	increase		1,26,976
	•••				
In Stations		•••		•••	1,184
In other first clas	s Municipalities	•••			1,11,736
In the Howrah N		•••			14,056
					Ks.

63. The following classes of municipal institutions showed a decreased revenue during the year:-

The first class Munic Second class Munic Unions		the Suburbs o	f Calcutta	•••	Rs. 6,919 33,747 175
	Total	amount of de	orease		40.841

Deducting the amount of decrease from the total increase it will be seen that there was a net increase of Rs. 86,135 in the municipal revenue of the province over that of the year 1881-82.

64. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

•					- u re-P momen
Hea	ds of receipt,				Amount of increase.
					12s.
Conservancy cess		•••	• • • •		19,117
Tax on owners accordi	ng to annus	d value of	holdings		30,0 <b>70</b>
Lighting tax					2,288
Tax on carriages and s	nimals			•••	23,204
Tolls on roads and at i	ferries				4,278
Fees on musical proces	sions				724
Fges on rice stalls			***		241
Tax on coal and brick	and lime ki	lns	•••	•••	138
Fees for keeping pigs	and cows				57
Miscellaneous	•••		***	•••	51,520
Loans	•••	•••	•••	***	899
	•		Total	•	1,32,536
On the other hand ther	e was a de	crease u	nder the fo	llowing	heads:
				-	Rs.
License on trades			•••		338
Tax on persons	•••				34,499
Latrine fees	•••				2,529
Fishery tax	***				435
Deposits and advances			•••		8,600

65. The increased receipts under the head of Conservancy cess were due to the introduction of the Latrines Act VI (B.C.) of 1878 to the Municipality of Bhagulpore and to the extension of the area of operations under the Act in certain other Municipalities.

Total

46,401

in certain other Municipalities.
66. The increase under the head of Tax on Owners of houses and lands was chiefly due to the transfer of the Municipality of Naraingunge from the second to the first class. There was an increase of Rs. 8,003 under this head in the Suburban Municipality due, it is said, to improvement in the collections.

in the Suburban Municipality due, it is said, to improvement in the collections.

67. The increase under the head of "Lighting tax," which is levied only in Howrah under Act V (B.C.) of 1873, was due to the extension of the

area of lighting.

68. There was a total increase of Rs. 23,204 under the head of Tax on

	Amount	carriages and animals. This amount was distributed
	incremo.	among all classes of Municipalities in the manner
	Rs.	shown in the margin. The increase was due to
Suburbs of Calcutta	16,036 1,159	greater activity of trade during the year under
Other first class municipalities		report. In Appendix A will be found a statement
Second class municipalities	8,798	showing the number of carriages and animals
Unions	195	
Settions	100	licensed during the year under report in first class
Total	23,204	Municipalities.

69. The increase under the head of Tolls on roads and at ferries was due to the order of Government passed in June 1881 by which Municipalities were allowed in certan cases to appropriate the receipts from forries situated within their limits.

70. The next head of income which demands special mention is Miscellaneous receipts. The statement below shows the sources of income which come

under this heading and the amounts realized from each of them during the years 1861-82 and 1882-83—

u. u	1	881-82.	1882-63.	Increase,	Decrease.
		Rs.	Rs.	Rs.	Re.
1.	Realizations under special Acts 4	5,492	35,031	• • • •	10,461
2.		5,608	7,762	2,154	
3.	Income from markets 38	3.016	71,774	33,758	
4.		2,923	3,228	805	• • • •
5.		8,088	40,708		7,380
6.	Payments for municipal services	•	•		
	rendered to individuals 36	3,509	36,316		193
7.	Grants-in-aid from Provincial or	•	•		
	local funds 7	2,568	39,684		32,884
8.	Sundries (rent of municipal lands,	•	-		•
	receipts from public gardens, &c.) 2,3	8,529	3,04,750	66,221	
	Total 4,8	7 799	5,39,253	1,02,438	50,918
	101814,0	,,,,,,,	0,00,200	1,02,400	90,810

71. The following grants were made to Municipalities during the year from Provincial or local funds:—

•	Names of Munic	palities.	A	mount of grad Rs.	at. For what purpose.
1.	Darjeeling		•••	2,266	Paid from the Darjeeling Improvement Fund Its. 1,000 for the payment in part of the Cooch Behar loan and Rs. 1,200 as the capitalized value of rent on a location taken up for cantonment purposes.
2.	Gya		•••	22,566	From the Gya Lodging House Fund for the following purposes:— Rs. 5,500 for conservancy establishment; 2,000 for latrine establishment; 7,000 for a now hospital building; 7,000 for drainage and other improvements; 1,000 for clearing a tank in the town, called "Ramsagar."
3	Pooree		•••	4,000	From the Peoree Lodging House Fund as a contribution to the conservancy of the town.
4.	Tumlook			498	Not stated in Commissioner's report.
5.	Satkhira			1.275	Not reported by Magistrate.
6.	Lalbagh	•••		3,900	Grant by Government for the conservancy of the town.
7.	Furroedpore	•••	•••	220	Pound proceeds are erroneously shown under this head.
8.	Goalundo			311	Ditto ditto.
9.	Madaripore	•••		129	Ditto ditto.
10.	Barh	•••		1,510	Not stated in Commissioner's report.
11.	Sasserum			2,424	rot stated in Commissioner's report.
12.	Cuttack	•••	•••	585	From Government for the conservancy of the cantonment.
		Total		39,684	

72. During the year a special grant of Rs. 2,850 was made by Government to the Darjeeling Municipality for the purpose of completing the flooring and revetting of the Lochnaghur Jhora. Another grant of Rs. 1,000 was made by Government during the year to the Patna Municipality to enable it to meet the cost of metalling a road leading to the Patna Ghat Station of the East Indian Railway.

73. Incidence of Municipal Tax.—The incidence of municipal taxation per head of population was eleven annas during the year. The incidence of total municipal income from all sources per head of population was fourteen annas.

municipal income from all sources per head of population was fourteen annas.

74. Total sum available—The net credit balance of the previous year, after deduction of a deficit balance of Rs. 5, amounted to Rs. 5,09,947, which added to the income of the year under report gave a total sum of Rs. 31,29,422 available for expenditure. The total expenditure during the year amounted to Rs. 24,48,153, as shown in the statement below, and the balance at the close of the year was Rs. 6,81,269.

75. Expenditure.—The following table shows the various heads of expenditure in Municipalities, Unions, and Stations during the year:—

### Expenditure.

	,							Mur	SECOND CLASS MUNICIPALI- TIES. UNIONS,			STATIONS.		To	TAL.
	HEADS OF EXPENDITURE.	Bub	nirbe of lentta.	H	wrah.	inter	rs in the or of the wince.							Ì	
_		1341-82.	1685-83.	1881-82	1582-83.	1881-82	1883-83.	181.82	1982-63.	1831-82.	1882-88.	1981-63	1862-63.	1881-82	1888-86.
1,	General ostablishment, including collection charges	Rs. 46,03	Ba. 8 47,30	1	Re. 20,52	Ra 76.40	1				Rs.	1	Rs. 2,5R	Rs. 2,47,890	Ra. 2,67,490
4.	Public safety-	1	1	.			1				1				
	(a)—Retablishment and ap pliances for extinguish ing fires	10,900	13,05	d 4,88	7 5,02			14	1,28	3				15,429	18, <b>3</b> 59
	(6)-Establishment and an	. 1	1	1		1	1	1	1	İ	1	1			-
	phances for lighting (c)—Police and its contingences		1			1	1	1		İ		1 "			1,44,703
1	*				1			1							
3.	Public health  (a)—Registration of births and deaths	1,534	1,32	5		82	683	83	1 76	22	13			3,954	<b>2</b> .912
	(b)—Hulldings, slaughter houses, latrines		5,94	<b></b> .	l	15,61	28,771	10,60	0; 1G, 121	1,020	1,46	. 60	179	27,326	52,902
	(c)-Repairs to markets, dis-	.				2,50	1	l	1		l	1	1	1 1	9,170
	(d -Maintenance of medical	8,775			l	Į	1	37,51	i		5,337	1	1	1 1	1,68,077
	(e)-Vacrination establish-				1	3,27	1		j	İ	251	l			0.449
	ment (f)—Waterworks establish-	2.501	1	1			1		1	1			"	"	
	(g)—Establishment and appli- ances for watering	-				18,11		5,02		1,180	405	188		25,079 43,660	34,117 53,872
	roads (h)—Road-cloaping establish-	10,422	17,086			14.181	1	3,74					990	1,42,407	1,58,525
	ment, &c	34,030	33,649 1,99,602			1,29,533	822,98 1,59,519	14,800 71,462			2,457 17.419	6,863	7,917	4,04,411	4,38,824
	(j)-Dramago works	32,578	10,125	2,7%	6,784	44,643	40,218	77,811	51,681	1,714	4,0G1	23	676	1,63,588	1, 13,440
	(k)-Other measures—estab- l-shment for markets, staughter-nonses, pub- lic gardens, &c		72:	518	2,50×	6,411	5,213	2,658	12,077	1,711	185			11,206	\$1,522
4	Public instruction	3.000	3,0/4	1,021	1,709	6,377	18,891	13,615	20,655	291.6	4,248	32		25,940	48,961
Ď,	Public convenience—				.							1	Ì	j	
	(a) Public works, roads, establishment, &c	1,18,277	07.84s	3,831	9.24sl	1,984,807	2,73,516	1,57,428	1,98,197	м,чац.	20,839	5,817	6,089,	4,73,794	6,01,032
	(6)—Murvey of land						696	182	1,221	104				266	1,917
	(e)—()ther charges (printing rewards, &c.)	<b>5,</b> 026	4,433			5,726	9,588	10,000	10,960	673	1,974		276	24,117	27,231
6. (	Contribution to local or pro- vinced funds					1,176	2,366	8,528	6,141	3,386	2,052		 }*\	8,090	11,602
· ·	Nebt									ĺ	ĺ			1	
• • •	(a)—Loans, instalments paid during the year		1			21,648	14,058	10,285	1,216	1				34,933	15,869
	(6)—Interest					6,040	4,087	038	1,376					6,718	8,063
	(c)—Deposits and advances	81,877	22,284			5,372	6,185	710	1,885	80				38,000	80,854
8. )	discrliansons	9,628	18,085	6,945	983,9	84,023	67,659	10,628	24,402	4,268	5,656	1,763	2,290	70,404	1,09,688
	Total	5,88,547	5,88,880	2,41,490	2,67,052	1,82,518	9,17,424	,15,343	3,62,850	1,11,703	90,346	21,796	31,642	25,11,405	34,48,153

Names of ununivipal ministrations.   Amount of decrease.   Rs.	76. The expenditure amounted to Rs. 24,48,153 against Rs. 25,11,405 in the previous year, showing a decrease of Rs. 63,252. The statement in the margin shows the municipal institutions in which there was decreased expenditure during the statement of the stateme
Total 1.23,692  Amount of factors 25,534 Other first class Municipal-	year. There was on the other hand an increase of Rs. 60,440 in the expenditure of first class Municipalities in the interior of the province and in that of Howrah.
ities 84,906 Total 60,440	77. The heads of charge under which decreased expenditure was incurred, and the amount of decrease, are shown below:—  Amount of decrease.
	Amount or decrease.
	$\mathbf{R}\mathbf{s}.$

				Am	ount of decrease.
					Rs.
Police					4,06,013
Registration of births	and deaths		•••	•••	310
Vaccination	***				659
Drainage works		•••	*		50,139
Loans		•••	***		19,664
Interest Deposits and advances	•••	•••	•••		655 7,655
thehouse sur stratuces	•••	•	•••	•••	7,000
			Total	•••	4,85,095

There was increase of expenditure under the following heads:-

Amount of increase. Rs. Establishment, including collection charges 19.600 Establishment and appliances for extinguishing fires 2,931 Establishment and appliances for lighting Buildings, slaughter-houses, latrines... ... 14,410 25,476 Repairs to markets, dispensaries 2,984 ... Maintenance of medical institutions ... 84,414 ... ••• Water-works 9,038 Establishment and appliances for watering roads 10,212 Road-cleaning establishment, &c. 16,118 Conservancy 34,413 ••• Other measures for the protection of public health 10,226 ••• Public instruction 23,112 ••• Public works, roads, &c. ... 1,27,308 Survey of land 1,631 Other charges for securing public convenience Contribution to Local or Provincial Funds 3,114 ••• ... ... 33,144 Miscellaneous Total 4,21,843

#### 78. Establishment and Collection Charges .- During the year under report

	Cos	t of estab	lishmer	ıt.	Collection charges.					
*	1881-82.	1882-63.	Increase.	Decrease.	1881 82.	1882-83.	Increase.	Decrease.		
	Re.	Rs.	Rs.	Rs.	Ra,	Rs.	Rs.	Rs,		
First class Muni- cipalities	96,521	1,09,990	13,469		49,620	51,970	2,350			
Second class Mu-	29,489	82,689	3,200		54,818	54,412		406		
Unions Stations	2,801 1,464	4,172 1,773	1,871 309		12,282 895	11.668 816		614 79		
Total	1,30,275	1,48,024	18,349		1,17,615	1,18,866	2,350	1,099		

there was an increase in the cost of establishment proper in all the classes of Municipalities, Unions and Stations in the province. The collection charges show an increase against the first class Municipalities but a decrease against all other municipal The institutions.

increase in the cost of establishment was due to the entertainment of additional clerical agency and to increased office contingencies.

70. Establishment and Appliances for extinguishing fires.—The expenditure under this head amounted to Rs. 18,359 against Rs. 15,438 in the previous year. There was an increase of Rs. 2,156 in the Suburban Municipality, due to increased contributions paid by the Municipality on account of the maintenance of the fire-brigade. In second class Municipalities the charge under this head rose from Rs. 141 in 1881-82 to Rs. 1,283 in 1882-93. The Municipalities in which the bulk of the expenditure was incurred were Bankoora, Bishenpore, Bhuddessur, and Bogra.

In the suburbs of Calcutta there occurred 26 fires during the year, and property to the value of Rs. 11,46,883 was destroyed. The principal fires were those which occurred at the Strand Bank Jute Press, the Camperdown Jute Press, and at the Chitpore Hydraulic Press. In the last named place a fire occurred at about the same month of the previous year, when property worth four lakhs of rupees was destroyed. In Howrah 20 fires took place during the year, and the property destroyed was estimated at Rs. 55,900. There were 4 large fires, in one of which the Calcutta Fire Brigade rendered very material assist-

ance.

80. Lighting .- The expenditure under the head of lighting shows an increase of Rs. 14,410 over that of the previous year. The increase was distributed among all classes of Municipalities, Unions and Stations. The only Municipality which shows a decrease is the suburbs of Calcutta. In Howrah the increase was due to the increased area to which the gas lighting was extended during the year. In the second class Municipalities named below lights were introduced for the first time during the year under report:— Bankoora and Bhuddessur in the Burdwan Division; Busseerhat in the Presidency Division; Bogra and Shercpore in the Rajshahye and Cooch Behar Division; Burrisal and Nalchitty in the Dacca Division; Barh, Buxar, Sasseram, Hajipore, and Lalgunge in the Patua Division; Deoghur in the Bhagulpore Division; Cuttack in the Orissa Division; and Rancheo in the Chota Nagpore Division.

Police.—The expenditure on account of police fell from Rs. 5,55,635 in 1881-82 to Rs. 1,49,622 in the year under report. This was due to the fact that effect was given during the year to the policy of Government by which all Municipalities except the Suburbs and Howrah, were entirely relieved of the charges on account of police, in order that they might be able to utilize their resources more completely in carrying out schemes of improvement as regards conservancy, drainage, and water-supply.

82. The Howrah municipal police force consisted of 3 inspectors, 4 sub-inspectors, 19 head constables, and 337 constables. The total cost of the force including office establishment and contingencies amounted to Rs. 47,615. One-fourth of this amount, or Rs 11,904, was paid by Government

and three-fourths, or Rs. 35,721, were borne by the Municipality.

83. The strength of the Suburban Police Force consisted of 2 superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 30 Bengalis and 16 up-country men. The constables included 78 Bengalis and 558 up-country men. The cost of the force, which amounted to Rs. 1,53,743 in 1882, was paid in equal proportions by Government and the Municipality.

The Lieutenant-Governor has since taken over three-fourths of the Police charges in the Suburbs and Howrah, in order to make funds available

to these Municipalities for expenditure on water supply.

85. Munitenance of Medical Institutions.—The expenditure under this head

Amount rose from Rs. 77,663 in 1881-82, to Rs. 1,62,077 Amount The increase during the year under report. increase. Rs. occurred in Municipalities and Unions as shown in In the first class Municipality the margin. There was a decrease of Rs. 1,508 in of Howre of Howrah ... ... Other first class Municipalithe expenditure under this head in the Suburban Municipality, and of Rs. 75 in Stations. The net 97 066 Municipalities ... 4,559 increase was therefore Rs. 84,414. This rise was the effect of the orders of Government transferring Total. 85.997 Deduct-Amount of decrease the charges on account of dispensaries and hospitals to the Municipalities within which they are ... 84,414 Not increase situated.

86. During the year under report the following dispensaries were vested in Municipalities under the provisions of section 34 of Act V (B.C.) of 1876:-

Barishs Dispensary in the South Saburban Municipality.
Ools Dispensary in the Birnagore Municipality.
Daces Mitford Hospital in the Daces Municipality.
Lalbagh Dispensary in the Lalbagh Municipality.
Chunderkons Dispensary in the Chunderkons Municipality.
Dinagepore Dispensary in the Dinagepore Municipality.
Bhaugulpore Dispensary in the Bhaugulpore Municipality.
Kishaschur Dispensary in the Kishaschur Municipality.

Kishnaghur Dispensary in the Kishnaghur Municipality.

Three new dispensaries were established during the year within Municipalities. Of these, one was at Berari in the town of Bhaugulpore, one at Barripore in the 24-Pergunnahs, and one at Ramjibunpore in Midnapore. The building in which the charitable hospital at Monghyr was located being insufficient for the wants of the station, and low and unsightly, it was resolved by the Commissioners to enlarge and improve it. Mr. Ii. Dear, an influential resident of the town and a Municipal Commissioner, expressed his willingness to erect a new building for the hospital at his own expense. The offer was accepted and the building was under construction when the year closed. It will be 208 feet long and 42 feet broad, and will be divided into suitable wards for male and female patients, both European and native, and a ward for opthalmic cases. It is also stated that provision will be made for the isolation of contagious cases and for an operating room.

87. Another very useful institution which was opened during the year was the Eden Sanitarium at Darjeeling. This is a hospital for the treatment of European patients and convalescents on payment of a graduated scale of fees. The receipts of the hospital from private sources up to 31st October 1883 amounted to Rs. 37,256, and the expenditure up to that period was Rs. 33,411. The cost of construction and furniture amounted to Rs. 1,68,979,

the greater part of which was contributed by Government.

88. Vaccination.—The statement below shows the results of vaccine operations carried out during the year in Municipalities and dispensaries:-

Number of municipalities in which vaccinators were employed,	Number of vaccinators.	Number.	R OF PERSONS T	Total.	1	Re-vaccination.
144	149	33,947	25,157	59,104	92'77	651.20

89. During the year under report the Compulsory Vaccination Act, V (B.C.) of 1880, was extended to the Municipalities of Howrah, Utterparah, Gya, Sasseram, Monghyr, and English Bazar in Maldah, and to the station of At the close of the year the Act was in force in fourteen Jamalpore.

90. In December 1882 the Sanitary Commissioner submitted a set of rules for the guidance of officers of the Vaccination Department in the performance of their vaccination and sanitary duties. The rules provided for the submission, in the shape of a monthly diary of prescribed form, of information regarding the number of operations performed by the vaccinators and their results, and also the sanitary condition of villages visited. The rules were approved by Government in January 1883.

91. The table below shows the number of villages visited by the officers

of the Vaccination Department as Sanitary Inspectors:-

	Nam:	вь от	P CIR	CLBS.			By fluperin- tendents.	By Deputy Superinten- dents.	By Inspectors,	By native Superinten- dents.	By head vaccinators,
Metropolitan Durjeeling Ramphi Restern Bens Southal Perg Behar Orima	a)"			:::	:: ::: ::: :::	    	111 21 100 21 78 160	248 54 5 15 142 	91 18 8 90 	108 28 	 85 11 65

Water-supply.—The expenditure under this head shows an increase of Rs. 9.038 over that of the previous year. The increase is observable mostly in second class Municipalities, where the expenditure rose from Rs. 5.627 to Rs. 12,674. Unions and Stations show diminished expenditure under this head by Rs. 745 and Rs 41 respectively. Howrsh and the Suburbs of Calcutta spent nothing on this object; but the other first class Municipalities shew an increase of Rs. 2,777. The greater portion of the expenditure was incurred in the town of Dacca, for the maintenance of the water-works.

The scheme for supplying the town of Burdwan with water from the Damuda, referred to in the report for 1881-82, was undertaken during the year under report, and the construction of the necessary works was entrusted to

Messrs. Marillier and Edwards, contractors.

94. A scheme for supplying the Municipality of Howrah with filtered water was under consideration when the year closed. It contemplated bringing the water from Rishra, a place on the west bank of the river within the jurisdiction of the Serampore Municipality, and three miles below the point from which water is drawn by the Calcutta Municipality. The initial cost of the scheme was estimated at Rs. 13\frac{1}{2} lakles, and the working charges at Rs. 29,190 per annum. It provided for a supply of 10 gallons per head of filtered water of similar quality to that supplied by the Calcutta water-works. The scheme was submitted for the sanction of Government, but as it appeared doubtful whether it would be safe and wise to take the water from the Hooghly at Rishra, or indeed from any point below Pulta, the Commissioners have been asked to reconsider this matter and come to a settlement about it in the first instance. They have been also asked to prepare a scheme that will include all the riparian municipalities between Scrampore and Howrah.

95. The Bhagulpore water-supply scheme, to which reference was made in paragraph 79 of the report for 1881-82, has not yet been finally settled. A revised estimate has been submitted by the Commissioners, and has been

referred to the Public Works Department of Government for report.

96. Much has been done during the year under review towards the extension of the system of water supply to the Suburbs of the town of Calcutta. The Commissioners of the Suburban Municipality having expressed their inability to provide the means for a sufficient supply of filtered water to the Suburbs, it has been decided to place them in a position to defray the cost of providing a 48 instead of a 45 inch main. To this end they have been given to understand that Government will be prepared to relieve the municipality of one-half (about Rs. 38,000) of the charges now borne by it on account of police with effect from the beginning of the ensuing financial year. The necessary machinery is now on its way from England. A bill has also been recently introduced into the Council giving the Commissioners power to levy a water rate in the Suburbs and to construct the necessary works for the distribution of the water. The water-works will admit of a daily supply of 4,000,000 gallons of filtered water, but it is considered desirable for the present to restrict the supply to half this quantity

o	lass of institu	tion.			Amount o increase. Rs.
First class	Municipalit	ty of H	owrah		5,658
Other fir	st class Mu	micipali	ties in	the	
	or of the pro			•	80,288
	Municipa		***		3,383
Unions	•••		1		3,152
Stations	*** ***	•••		•••	154
<b>5.</b> 1			Total		42,625
	mount of de Iunicipality	crease 1		uour-	8,212
		Not inc	rease		34,413

the year to the Municipalities of-

Goverdanga. Moheshpore. Furreedpore.

97. Conscrvancy and Bustee Improvement.—The expenditure under this head shews an increase of Rs. 34,413 over that of the previous year. The increase took place in all classes of Municipalities, Unions, and stations, except only in the Municipality of the suburbs of Calcutta. where there was a decrease of Rs. 8,212. The statement in the margin shows in detail the particulars of the increased expenditure under this head.

The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during

Burrisaul. Chittagong. Pooree, and

Cuttack.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the Municipalities of Serampore, Kushtea, Comerkhally, and Hajeepore.

Bye-laws were framed by the Municipal Commissioners and confirmed by

the Lieutenant-Governor for the following Municipalities:-

Rungpore.
 Bogra.

4. Noakholly.
5. Bhagulpore.

3. Dacca.

6. Pooree, and

7. Cuttack.

During the year, Act VI (B.C.) of 1978, which provides for the cleansing of all private and public latrines within first class Municipalities, was extended to the Municipalities of Chinsurah, Howrah, Jessore, Darjeoling, Comillah, and Bhazultore.

and Bhagulpore.

98. The conservancy of first class Municipalities continued to be generally well looked after. There was also some improvement in this respect in second

class Municipalities, Unions, and Stations during the year under report.

99. The statement in Appendix B shews the strongth of the conservancy and latrine establishments employed, during the year 1882-83 in first class Mūnicipalities. In the matter of the improvement of bustes, the Suburban Municipality shewed commendable energy. An extensive bustes, called the Haldarbagan bustes, inhabited by a low class of people, called Kawrahs, whose chief occupation is the breeding of pigs, was entirely cleared of these animals, and the piggeries owned by Chinamen were brought under more complete supervision by the municipal agency. The Commissioners also initiated proceedings in the case of three other bustess situated in Bhowanipore, called the Woolfutbagan, Gungaram, and Kasiabagan bustess. They were inspected and reported upon by the Sanitary Commissioner and the Health Officer of Calcutta, and their report was adopted by the Commissioners at a meeting. It is stated that the necessary notices to the owners of the handets have been served, and that steps are being taken to carry out the recommendations of the medical officers.

100. The following table shews the proportion of total income spent under the head of "Public Health" in the Municipalities of the different divisions dur-

ing the year 1882-83:—

		DIA	ISION	18.				In the first class Munici- painties.	In the second class Muni- cipalities.	In Unions.	In Stations,	In all classes of Municipali- ties taken together.
Presidency Raishabye and Dacca Chittagong Patna		h Be	her					50'5 33'3 50'1 51'4 51'8 89'8 32'8 32'8	36°8 20°3 64°3 81°4 53°4 80°2 40°1 51°0 58°3	21 14 919 67:5 11:5  35:8 21:5  29:5	40°9	47'8 81'0 54'8 43'1 55'9 59'1 84'7 44'5
Percentage of each class of	expen Mum	ditu cipal	re on Littes	in the	hlic h provii	oslth" noe	in 	42-7	39-3	28'5	40'0	40'8

101. Public instruction.—The amount spent on education by Municipalities in these provinces during the year 1882-83 was Rs. 48,961 against Rs. 25,849 in the previous year. The increase occurred in first class Municipalities in the interior, in second class Municipalities and in Unions. The statement below shows the classes of institutions to which Municipal support was given:—

Clarres of institutions.		nment institutions, nt of municipal grant,	Aided institutions, Amount of municipal grant.	Unsided institutions, Amount of municipal grant,	
		Rs.	Rs.	Rs.	
Secondary Education.					
For boys —					
High English schools	•••	444	9,841	. 1,810	
Middle English do.		600	10,405	1.262	
Middle vernacular do.		445	3,147	953	
For girls-					
Middle English schools	•••	*****	120		
Middle vernacular do.	***	*****	529	******	

	Rs.	Rs.	Rs.
Primary Education.			*
For boys—			
Upper primary vernacular schools Lower uo. do. do		1,633 3,430	444 1.696
For girls—			,
Upper primary vernacular schools Lower do. do. do	******	940 975	33 1,133
Indigenous Education.			•
Tols Maktahs	•••••	8	36 224
Special Education.			
Engineering and Surveying schools	*** **		79
<b>+</b>			******
Total	1,489	31,028	7,670

102. The statement in Appendix C shows the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1892-83.

103. Sanitation and drainage.—The expenditure under this head shows a decrease of Rs. 50,139 from that of the previous year. The decrease took place in the classes of Municipalities noted below:—

				Amount of decrease, Rs.
First class Municipality of the	Suburbs of	Calcutta		22,153
Other first class Municipalities i	in the interio	or		8,121
Second class Municipalities	•••	•••	•••	26,160
		Total		57,037

In the Municipality of Howrah and in Unions and Stations the expenditure under this head shows an increase:—

					Amount of increase Rs.
Municipality of	Howrah	•••	•••		3,999
Unions			•••		2,345
Stations	•••	•••	•••	•••	554
			Total		6,898

The decrease in the Suburban Municipality was due to the cessation of expenditure in consequence of the completion of the drains along the Russapugla road. In second class Municipalities a decrease is shown, as the expensive drainage works in the town of Dinagepore were completed during the previous year. The drainage of the Lalbagh Municipality in the district of Moorshedabad was also completed during the year and a system of subsidiary drains was under construction when the year closed. The drainage of the town of Rungpore was also completed during the year at a cost of Rs. 16,059; and the effect of the improvement in the drainage upon public health has been most salutary. The death-rate of the town before the drainage scheme was undertaken ranged from 34.01 to 39.34 per 1,000 of population, whereas it is now 24.82.

104. In the Darjeeling Municipality the Lochnaghur Jhora drain was im proved, and lengthoned, and several mest atone drains were constructed. The drainage of the town of Gya was proceeded with during the year, and one of the series of drains embraced by the scheme sanctioned in 1880-81 was

completed during the year at a cost of Rs. 17,782. In the Durbhunga Municipality two sluice gates were erected at the mouths of two large drains which convey the overflow of the Bagmutti and Kamla rivers. In the Purneah Municipality the drainage of the old station, which is water-logged in consequence of obstructions caused by the Gauges and Darjeeling road, was taken in hand during the year. Systomatic drainage schemes were inaugurated during the year in the Municipalities of Culna, Serampore, Suri and Tumlook in the Burdwan Division.

1.	Meherpore.	. 5.	Hoormagger.
2.	Moheshpore.	6.	Kurscong.
3.	Santipore.	7.	Darjoeling.
4.	Ranaghat.	8.	Baranagore.
	ti More	· Carre	

105. During the year 1882 the Sanitary Commissioner visited the Municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners.

106. Public convenience.—The expenditure on the following objects are grouped together under this head:—

					Rs.
1.	Public Works-				
	(a) Establishment	***	•••		67,674
	(b) Construction and	maintenance of	roads		4,68,009
	(r) Other new works	•••	•••	•••	44,599
	(d) Other repairs	•••			20,750
2.	Survey of land	•••	•••		1,917
3.	Other charges (printing,	rewards, &c.)			27,231
			Total		6,30,180

Compared with the previous year the expenditure in 1892-83 shows an increase of Rs. 1,32,053. The increase was distributed among the various classes of Municipalities as follows:—

						Amount of increase
						Rs.
Municipal	ity of H	owrah	•••			5,712
Other first	class M	unicipalities	•••			75,207
Second cla	ass Munic	oipulities			•••	57,378
Unions		•••				13,230
Stations	•••	•••	•••	•••		1,148
				Total	•••	1,52.675

There was, on the other hand, a decrease of Rs. 20,632 under this head in the Municipality of the Suburbs of Calcutta.

107. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the Municipalities named below have been excluded from the operation of that Act and placed in charge of District Road Coss Committees.

Names of municipalities.

#### Names of roads excluded.

	(	<ol> <li>The road from Dukinbazar to Nyagunge vid (tazipore, measuring 7,000 feet in length.</li> <li>The road from Gosainbazar to Gopasai, measuring 2,260 feet in length.</li> </ol>
Durbhunga	{	The portion of the "Mozufferpore road," measuring 8,800 feet, which lies within the limits of the Durbhungs Municipality.

108. During the year two influential native residents of Dacca, Baboos Roop I.al Dass and Raghu Nath Dass, made a donation of Rs. 10,000 to the Municipality for the purpose of extending the embankments along the riverfacing of the town, known as the Buckland Bund. The liberality of these gentlemen was duly acknowledged by Government at the time, and the correspondence on the subject was published in the Calcutta Gasetts.

(

109. Loans contracted by Manicipalities.—The following statements show the loans that have been obtained by Municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879.

1882-83.
year
the
ş
Bengal
.≋
Municipalities
ę.
Loans made
Special
9.
Statement

Corporations receiving the inans.	Amount of liven sanctioned.	Rate of interest.	Rate of Number and date of orders authorn: Balance of tags adversed ing the form.  Syst. darrant or the control of the control	Balance of last year.	Amount advanced during the year.	Total.	Amount re-	Balance of loan at close of year.	Amount of inferest received and credited to reveine,	REMARKS.
	Rs. 4. P.			Rs. A. F. Rs. A. F.	Rs. 4. P.	Be. 4. P.	l	Bs. A. P. Bs. A. P.	Bs A. P.	
Calcurta Municipality 75,81,199 10 8	75,81,199 10 8	# Der %	48 per 7. Government of India, Financial De. 74,18,177 8 0	74,15,177 8 0	1	74,15,177 8 0 1.50,753 10 2 72,64,423 8 10 8.13,860 1 10	1.50,753 10 2	72.64,423 8 10	8.13,590 1 10	
(2) Loans to Mofus-il Municipalities— Burdwan Municipality	9 0 000'14	;? =	1579. Government of Bengal, No. 908, dated	6,449 1 4	]	9.419 1 4	8-49 1 4 6,848 6 9 2,600 10 7	2.600 10 7	651 9 3	651 9 S The works that were undertaken by
Arrah ditto	6,100 0 0	#	" o Government of Bernal, No. 3865,	1,590 0 0	l	1,830 6 0	610 0 6	610 0 6 1,220 0 0		these trunicipalities with the loans have all them completed, except in
Parjeeling dirto	9 " # 0 0 000'07	;°	Government of Bengal, No. 221, dated	38,061 8 6		38,(481.8.6	1,356 8 6	86,704 11, 6	1.697 10 6	the case of the Burdwan water.
				49,540 4 10		49,340 4 10	8,814 15 3	40,525 5 7	11 2 884.9 7 1 2.458 7 11	were destroyed by a cyclone, and the project was abandoned.
(3) Louns to District and other Local Fund Commer Municipality			Government of India, Financial De- 4,61.100 0 n parts att No. E31, dated 16th (1802)	4,61.100 O n	ì	4,61,100 0 0		4,61,100 0 0	:	
			GRAND TOTAL 79.25.517 7 10	78:15:617 7 10	;	70,25,777 7.16 1,51,668 9 8 77,66,048 14 8 5,15,095 9 9	1,51,668 9 6	17,60,04% 14 B	5,15,995 9 B	

J.B.—The accounts outer beads (1) and (2) were communested to the manicipalities concerned, and were accepted by them as corrent, and the chameals of Government are being requirely just by the declora-

Statement of Special Loans obtained by Musicipalities outside the Government Account for the year 1882-83.

Corporations receiving loans.	Date of orders authorizing the loan.	Amount of kean sanctioned.	Rate of interest.	Balance of last year.	Arrount drawn dur- ing ine yest.	Totsl.	Amount repaid,	Balance of foun at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into the sinking fund up to 3:st March 1889.
		ž		ä	- A	je.	B.	g.	Rs. A. P.	Be. A. P.	Ra. A. P.
Oarfeeling Muni- cipality,	Darjeeling Muni. No. 809T, dated 98th May espairty. 1872, and No. 2440P, dated 28rd February 1882.	400'09	89,000 6 per cent.	+4,500	1	#*E00	1,540	43,090	9 60 700 8	2,002 8	i
Alcotta Munici- pality.	Oalcotta Munici- No. 617—M, dated 17th May 1862, and No. 452, dated 26th February 1894.	54,16,6nd 15,(4),1447 5,(4),1467 3,00,(600)	:: f		9,50,500	79.65.100	***	70,54,100	4,41,729 0 6	}95 8 850'EL'\$	81,51.700 0 0d 1,102n 11 40 85,157 8 70
	.1	81.59.600		70,44,100	P,30.549	79.94.409	1 700	79,85,160	4.43,725 R 6	1,15.098 0 5	21,94,578 3 11

(a)—No contribution was due for the 1 per cent, suching fund of the Calcusta municipal long during the pear, (b)—The difference, it, a volume, was expany of the innerquality to a separate fund for payment of intervent, (c)—ascust of cents in this lands of the finest of periods. (d)—innerment on severate it a per our contributions. (d)—innerment of periods of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contributions of the contribution of the contri

110. Working of the Pilgrims' Lodging-house Act IV (B.C.) of 1871 .- This Act as amended by Act II (BC.) of 1879 was in force during the year in the towns of Pooree, Gya, Deoghur, and Ooloobariah in the district of Howrah. Since the close of the year the Act has been extended to the towns of Raneegunge in Burdwan, and Danton and Gurbetta in the district of Midnapore.

gunge in Burdwan, and Danton and Gurbetta in the district of Midnapore. 111. In Pooree, 5,994 houses affording accommodation for 10,153 lodgers were registered during the year under 259 licenses. The receipts from fees and fines amounted to Rs. 5,554, and there was an opening balance of Rs. 6,846. The total amount available for expenditure was therefore Rs. 12,400. The actual expenditure amounted to Rs. 8,497. There were only 22 prosecutions instituted during the year against 267 in 1881-82 The talling off in the prosecutions is reported to be due to the fact that breaches of conservancy rules are now punished under the Municipal Act. In 19 cases convictions were obtained, and fines amounting to Rs. 171 were realized. The Fund maintains the two pilgrim hospitals at Pooree and Pipli. During the year 1882, the two dispensaries gave relief to 635 in door patients and 10,452 out-door patients. The cost to the Lodging-house Fund for the support of the two institutions amounted to Rs. 3,720. Two vaccinators were employed by the Committee of the Fund on a salary of Rs. 10 each per mensem for four months. They vaccinated 721 persons, and in 547 cases the operations were successful.

112. In Gya, 528 licenses were issued during the year for the accommodation of 19,204 lodgers. The total income of the Fund, including a balance of Rs. 17,306 which remained in hand at the close of the previous year, amounted to Rs. 32,108. The total expenditure of the year was Rs. 24,516. The number of prosecutions instituted during the year was 34, and the amount of fines realized was Rs. 280. The working of the Act is reported to have been on the whole satisfactory, and the conservancy of the town was well

looked after.

113. In Deoghur, 128 licenses were issued during the year under report against 58 in the previous year. This indicates that fair progress has been made in working the Lodging-house Act in the town. It is reported that about 25,000 pilgrims visited the temples in the town during the month from September 1882. The receipts of the Fund, inclusive of a balance of Rs. 359 of the previous year, amounted to Rs. 888, and the expenditure to Rs. 242. There

remained a balance of Rs. 647 at the close of the year 1882-83.

114. In Ooloobariah, the Act was enforced from the 1st July 1882. The number of licenses issued during the year was 37 only. The receipts amounted to Rs. 466, and the expenditure to Rs. 452. Two sweepers and two nightmen were employed from the fund for attending to the conservancy of the bazar. A latrine was provided for the convenience of lodgers, and one was under construction when the year closed. Many foul tanks were cleared of weeds and rank vegetation, and coolies were employed to cut the overgrowth. On the whole a good beginning was made in carrying out the provisions of the Act.

1 Auditor for the Presidency Circle 1 Anditor for the Presidency Circle with head-quarters in Calentta.
1 Anditor for the Patna Circle, head-quarters at Bankipore.
1 Auditor for the Bhagulpore and Chota Nagpore Circle, head-quarters at Bhagulpore at the property of the Calendra of the Cale

Bhagulpore.

1 Auditor for the Burdwan and Orissa Circle, head-quarters in Calcutta.

1 Auditor for the Rajshahyo and Cooch Behar Circle, head-quarters at

Nattore.

I Auditor for the Dacca and Chittagong Circle, head-quarters at

115. Audit of Municipal Accounts .- During the year the Examiner of Local Accounts was assisted by three auditors. Towards its close three more auditors and two assistant auditors were sanctioned by Government. facilitating the work of audit, a division of the province into circles was made as shown in the margin, and an auditor was allotted to each circle. With this staff the Local Examiner audited the accounts of 28 Municipalities in the Presidency Division, 22 in the Patna Division, 8 in the Bhagulpore Division, 14 in the Rajshahye Division,

Dacca. 14 in the Dacca Division, 4 in the Chittagong Division, 1 in the Orissa Division, and 23 in the Burdwan Division. Most of the accounts were audited up to the 30th September 1882, and audit reports were forwarded with the remarks of the Accountant-General to the Municipalities concerned through the District Magistrate. The cost of audit establishment, including contingencies and travelling allowances, amounted to Rs 28,638-15-6. The fees collected from the Municipalities, whose accounts were audited, amounted to Rs. 12,115.

116. Remarkable events of the year.—On the night of the 8th March 1883 the office of the Suburban Municipality was partially destroyed by fire. Property worth Its. 7,000 to Its. 8,000 was destroyed, besides Government securities and currency notes to the amount of Its. 31,900 deposited with the Commissioners by contractors, and valuable office records and books. It was at first supposed that the fire was caused by lightning, but it was subsequently discovered that this belief was unfounded, and that incondiarism was the real cause of the destruction of the records and the building. The durwan of the Municipal Office was tried and convicted of the theft of certain currency notes which were supposed to have been destroyed by the fire, and was sentenced to two years' rigorous imprisonment by the Magistrate of the Suburban Police Court at Alipore.

117. Another fire occurred during the year, and destroyed the office of the Jajpore Municipality in the district of Cuttack. The building was a mud and wattle structure with a thatched roof, and was situated close to another shed which was used as a rest-house for travellers and itinerant vendors of goods, who sometimes cooked their food in a verandah of this hut. An enquiry was held by the Sub-divisional Officer of Jajpore in person to ascertain the cause of the fire, but no evidence was forthcoming from which it could be gathered that it was the work of an incendiary. The fire broke out on the morning of the 20th March 1883, and destroyed all the records and furniture

of the office.

118. During the year under report a case of embezzlement of public money occurred in the Cuttack Municipality. The head clerk of the municipal office, who was also the accountant of the Municipality, misuppropriated to his own use diverse sums of money amounting in all to Rs. 841-8. The man was tried for the offence, and convicted and sentenced to six years' rigorous imprisonment.

119. Amendment of the Bengul Municipal Act, 1876.—The Bill to amend and consolidate the law relating to Municipalities in the interior of the province, referred to in paragraph 123 of the report for 1881-82, was under the consideration of the Bengal Legislative Council when the year closed. The Bill has since been passed by the Council.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the number of Carriages, Horses, and other Annuals kept during the year 1882-83 in first class Municipalities in Bengal.

_	NAMES OF M	UNI-		Number of frur- wheeled carriages drawn by two horses.	Number of four- wheeled carriages drawn by one borse or a pair of ponics.	Number of two-	Number of lionses.	Number of potities.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
3,	Burdwan Midnaporo Hooghly		:::	27	62	22	90 N	D	n the repor	į t.	10	2	
4.	Scrampore Usterparah	•••	··· [	4	22		15	30	itto.	١	ì		
B.	Howmh	•••	!	12	559	65	446	674	1				1 .
7,	Sabarban	•••		739	2,347	157	2,004	2,704	L :		1		1 :
ŗ.	Kehnaghur	•••	•••		1 !			ot stated	in the repo	м.	;	1	{
	Kanagaat	•••	}	•••••						***			2,0
ï.	Jessoro		: !	•••				Not state	d in report			:	2
				·	<u> </u>				300		·		1
3.	Rampore Seas	irab		·	215				8191				
3.	Darjechus	•••	. 1					111					
4.	Висси Эминикинде		!		6-60	,			1,247 Tax not ir	force.			. 0
41	Chittagong			~	51				73				2
7.	Comittali								1	1 .	1		
<b>5.</b>	Patus.			45	279	14	421	INN			3	ļ	{ 704 ckk; 532 cart
30	Gya Arrah Mozufferpore	:::	::		516				Tax not in	n force.			725
	•	•••		·	<del></del> -, <del></del>		٠						1
IJ.	Durbhunga Chuptu	••	•••		22				Tax not in	. forms			:
J.	Canapage	•••		·									ł
١.	Monghyr	•••			119		·		785	·			1,001
5.	Bhaculpure				178				321				3,420
	Parneub Poorer				1.35		*		Tax not it	torce.			1,106

#### APPENDIX B.

Statement showing the strength of the Conservancy and Latrine Establishments employed during the year 1882-83 in first class Manierpalities in Bengal.

	NAMES OF B	HUNI	CIPAI	itire.	-	Insperture.	Overwork.	Ausens.	Jenadars.	Du Tadury.	Prons	Surlar coolice,	Cholaes.	Bhrstiew.	Pomes.	. Nehters.	Carters.	Wit Partience.	Stell wants.	Mist ca.	Number of posters, bully oke Are.	Number of curs.	Who disters we.	Number of public latrines and armals.
1. 2. 3. 4. 5. 6. 7. 8. 9. 11. 12. 13. 14. 15. 17. 119. 22. 22. 22. 22. 22. 22. 22. 22. 22. 2	Hurdwan Midnejore Hooghly Royally Roya	Sensule	ceah			1	21 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3	1 3 3 4 2 5 1 5 2 2 2 2 2 3 6		10 10 10 10 10 10 10 10 10 10 10 10 10 1	2 2 2 Not 3 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12 12 19 100 	a bin th	5 3	26 3 118 59 416 port of 1 2 2 3 49 251 43 47 43 47 49 25 10 49 25 10 49 49 49 49 49 49 49 49 49 49 49 49 49	10 10 6 22 74 fhe M 6 8 13 3 8 8 21 3	as on set	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	 i	12 20 6 2 2 116 116 5,6 5,6 5,6 24 12 24 12 18	12 6 2 2 10 10 10 10 10 10 10 10 10 10 10 10 10	3	8 10 6 2 10 10 10 10 10 10 10 10 10 10 10 10 10

#### APPENDIX C.

Stairment showing the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1882-83.

			-114					
	1			2	8	4	5	6
Na	MEN OF MUNIC	IPAL:	TtEs.	Number of English schools.	Number of vertinentar schools.	Number of pupils at- tending them.	Amount of contribu- tion made by the Municipa- ists.	Riemanies.
						}	Rs.	
ı.	Burdwan			1		270	915	There are seven English teachers and three numbers.
2.	Midnapore	-					480	Notice that sites given in the report. The content pully contrabuted Bs. In per mensen towards the salary of the grammatic teacher of the Midmonore College, and Bs. 5 per mensen to the Hundru grid's school. Bs. 250 were spent on the resures of the Midmanare College.
3	Houghly			6	90	2,908	50	Among the number of vernacular sensuls there are east girls schools.
4.	Serumpore			ដ	1)	871	625	There are four grels' schools among the number of vermountar schools.
5.	Utterparah				2	704	195	There is one girls' school.
6.	Howrah	***		6	20	386	1,769	There are five girls' schools.
7.	Saluriosa				59	2,968	3,000	Of these seven are girls' schools with 333 pupils.
<b>6</b> .	Kishmaghur			в	6	1451		Among the vernacular schools there are five prils' schools and one might school tor sous of actuans and day-knowners. The municipality contributed nothing towards education.
0.	Mantinore			2	11		4,411	
10,	Ranaghat		***	1	4	637	270	There is one girls' school with an attendance of \$5 pupils.
11.	designite				3	67	115	
12.	Rampore Beaul	icah	•		3	113	107	
13.	Darjeeling	•••		1		3,400		No contribution made by the managinality in
14.	Dacea					147		1882-83. Propose to give Rs. 600 in 1883-84.
16.	Namingunge		••		3 7	224	779 638	Among the vermeular schools, one is a girls' school.
141.	Chritagons		•••		'	1		one a Sanskrit tol, and two madrissas,
17.	Comillah			i		I		The municipality contributes nothing for education.
19.	Patus				6	Not stated.	1,40%	There is a girls' schoo .
19.	tiya			1 2		1,227 .	460	One is a scientific school.  No aid is given by the numericality towards
30.	Armh		***	1 4	91	2,113		education.
21.	Mozufferpore				101	1,379	300	
22.	Durbhunga	***		ī	62	1,022	800	ł
:25.	Chupra	•	٠.	! 8	6-1	548	221	1
24.	Monghyr				161	2.800	800	Of these one is a girls' school with 22 pupils.
36.	Bhagulpon	•••		i valle e	129	2,429	500	1
26.	Purpesh			Nodutarle				No contribution was made by this municipality
27.	roopie .	•	••	! ···	i			towards education.
					1	1	į.	

# CALCUTTA MUNICIPAL ACCOUNTS

FOR

1882-83.

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FORMS Nos. I & II FOR CALCUTIA.

#### FORM No. I .- Statement showing the Income .

•	1	•	3	4						6					7	
		-			zi		Nu	ebre C	OP	NR:	ORE S.	B 01	,	BY BALA	CB IN HAM	D AT THE
	Dality.				cipal limite	a	۰	G	d		,	,	h	CLOS	E OF LAST 1	EAR.
NAME OF DISTRICT	Serial number of Maniel		NAME OF MURICIPALITY.	Act under which constituted,	Population within numici	Ex-officio.	Nominsted.	Riccted.	Total,	Officials.	Non-officials.	Enropeans.	Natives.	Deposits,	Actual municipal balance,	Total.
24-Pergunnalis			Calcutta	Act IV of 1876 (B.C.)	4,00,386	2*	24	48	74	16	58	26	48	Rs. 1,28,159	Rs. 5,99,755	Rs. 7,27,914

• Chairman p

FORM No. II .- Statement showing the Expendit

1	2	8	4	ō		6		7			
					GENEBAL ME	ESTABLISH- NT.	p	TBLIC SAPETY	r <b>.</b>	(a)	!!
Namh Op District.	Rerial number.	NAME OF MUNICIPALITY.	Islance from provious year.	Income during the year.	Other establishment, In 1916 tion, Heriotary Maristrate, Sc. traditishment, &c.	Collection of municipal tures uncluding outer (estudish- med. Junchuse of account books, mpcz, money longs, repair to outports, &c.).	Five (establishment, pur- chase of the-sume, buc- kets, regains, &c.).	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.),	Police (establishment, pur- chase of chelung, kuteins, &c., repairs to sutposts, &c.).	Recistration of lurths and deaths.	
84-Pergunnabs		Galcuttn	Ra. 7,27,914	Rs. 65,57,969	Rs. 1,03,741	Rs. 48 270	Rs. 27,015	Rs. 2,22,967	Rs. 2,77,381	Rs. 5,030	

Memora

Liabilities—
Baiance of loans
Deposits to be adjusted

Claims—
Advances recoverable...

Net amount of debt

#### the Calcutta Municipality during the year 1882-88.

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				8								υ	)			18	19	20	21	
			c	CTR0	ı.							A SEESED	TAXES			lance.		is per	column	
•	ð		đ	•	,	,	À			Conserva	псу сы	<b>36.</b>		License on	trades.	xcluding ba		(column	shown in stion.	
2001 1002 1003 1003 1003 1003 1003 1003	II. langbter.)	III.	17. terials.)*	es, and	12	11	im.		ction for s year.	r the cur-			retion for	for the cur-	ŀ	of year, ex	ding balance	of taxation opulation.	income of popul	RHEARES.
(Articles of drink for animals.)	Animals for 8	(Purl, light)	Class (Bailding ma	Class (Drugs, gur spices.)	(Tobacen.)	SF	1989	Total.	Arrear collection the previous year	Collection for rent year,	Penalties.	Total.	Arrear collection the previous year	Collection for rent year.	Penalties.	Total income	Total, includ	Incidence of	Incidence of 18, per head	
Rs.	Ro.	Rs.	Rø.	Rs.	Rs.	i	Rs.	Rs.	Rs.	Rs.	Ite.	Rs.	Rs.	Rs.	Rs. Rs.	Rs.	Rs.	Rs. a. P.	Rs.a. P.	-,
							-						1,528	2,08,078	2,5*8,34,670	65,57,909	72,95,828	6 2 3	18 6 1	

Vice-Chairman.

		Pent	IC HEALTH.							
(d)	(0)	(r)	(p)	( <b>4</b> )		(i)		G		
Maintenance of medical institutions (dispensary setab- lish; cur. purchase of medicines, &c.).	Vaccination (establishment).	Vater-werks (establishment, repairs).	Read-watering (establish- ment, purchase of water- carts, repairs, &c.).	Road-clearing (establish- ment, purchase and repair of dust-bins, &c.).	Establishment repairs, furchings of carts, devearth, land for lurying maint-soil, &c.	R-funds, &c., of fines or over-assessments,	Remissions of cess.	Drainage works (establish- ment, repairs).	OF TEAR.	Rymarys.
Rs. 83,580	K1. 2,527	Rs. 4,66,101	Ru. 47,614	Rs. 1,26,455	Rs. 3,52,125	Rs.	Ra.	Hs. 11.64,300	Total.	
R. 92,38	1	Rs. 6,48,617	Rs.	Rs. 8,01,485	1	1	1	Re. 6,64,051	Rs. 7,05,5%	

Ra.	claims.	ties and
1,28,83,379 41,531	 	
1,29,27,910	 	
48,331	 	
1,28,79,679	 	***

#### FORM No. I.

## STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

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<b>3</b>		*	Γ.								,	No	E D E	E OX	Mai	MBB)	<b>65</b> (0)	•			
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NAME OF	r Three	PIOT.	nunicipality.	NAME OF MUR	INIPAT.T <del>O</del>		Act under which o	ormut it ret.	ed.	lunicipe	_	Ľ	L		•  -	Ľ	1	L		1 2	
,		,	number of m			••	and the same	19811119		Population within Municipal Hasita		4				sls.				municipal	
			Serial nun							Population	Ex-officio.	Nominated.	Elected.	Total	Officials.	Non-officials,	Епгоревия.	Natives.	Deposita.	Actual balance,	
		Bren	WAD	Division.															Rs.	Rs.	1
Burdwan	•••		1 2	Burdwan	***	•••	Act V (B.C.) of 1878	***		82,687	4	4	13	20	8	12	R	12	1,782	720	1
Midnupore	ю		8	Midnapore		•••	* Ditto	•••		83,924	5	17		22	10	12	8	15		801	Ť
Booghly			.8	Hoogisty and C	hinsurah		Ditto Ditto			81,291 27,520	5 6 8	16 6	iï	21 23	5 7 9	16	11	17	260	11,016 1,637	1
	•••	<b>_</b> (	1 5	Serampore Ufterparah			Ditto			6,265	1	6 12	١	20		16	1_6	122	·····	1,637 780	t.
		**						Total		64,076	19	34	11	6\$	2)	43	21	43	200	13,385	Ł
Howath	***	•••	6	Howrsh		•••	Act V (B.C.) of 1878			105,736	5	22		27	-6	21	11	16	560	11,030	Ī
				Divnl.	Total .	•••				280,573	314	77	25	183	45	**	14	85	7.615	20,534	£ .
		Passi		T DIVISION.															Hudding ;		
24-Pergun	inaha	•••		Suburban		•••	Act ▼ (B.C.) of 1876	•••	•••	251,439	13	29	Ŀ		16		10	25	**************************************	84.221	
Nuddea	•••	{	8 9 10	Kishnaghur Santipore Ranaghat			Patto Pielo Ditto	::	:::	27,129 29,657 8,625	5	3 12 14	15	92 17 19	8	14	5 4	17 13 15		5,577 3,728 797	
								Total	••	65,413	11	20	15	24	20	38	13	46		9.796	<b>&gt;</b>
Jesuore	•••	•••	11	Jessore		•	Act V (B.C.) of 1878		٠.,	8,108	5	13	:=	18	6	12	6	13		1,70%	,
				Dival.	Total .	•				825,175	32	71	15	118	12	76	:57	41	11,500	45 120	! ~ i
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Rajei	RANY			oen Benak Dir						ĺ		1	ĺ						İ		ľ
Kajshahye	A		12	Rampore Beaul	eab .	•	Act V (B.C.) of 1878		•••	20,021	6	18		24	•			17		2,169	1
Darjeeling			13	Darjeeling		••	* Ditto	•••		7.015	ď	13	١.	19	ь	n	16			4,360	}
			,	Dival.	Potal .	••				\$7,042	12	31	i	43	13	30	28	29		6,929	} 6
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		Dac	CA I	DIVISION.								1	!				1	1	l		[
Dacea		{	14	Dacca Naraingunge			Act V (B.C.) of 1876		•••	77,661 12,609	3	14 12	ļ	17 15	5	12 11	8	14		82,315	1
			1 10	Dry nl. ?		•	Intto		•••			20	-=-					-	<u> </u>	4,503	
				TAL DE		"				D-1,169	-6	==	<u></u>	32		23	11	21		87,208	
	0	A TTIE	GOM	G Division.									i					ĺ		1	1 ;
Chitlegous	R	•••	16	Chattagons Tow	n		Act V (B.C.) of 1876		•••	20,604	2	15	١	. 16	2	14	6	10		12,872	12
Tipperah	***	\	17	Commillah			Ditto		***	10,506	6	16		22	1	21	Ü	16		1,143	1,
				Divni, '	ľotal .		*****			84,110	8	30		38	3	35	12	26		14,315	14,
														_	_		_	_			
		PAT	NA I	division.						i i											
Petna	•••	••• [	18	Patna			Act V (B.C.) of 1876			178,251	4	26 31		80	10 10	20	8	22	20,773	20,663	41.
Gyn Whuhahad		Ξ	19 20 21	Patna Gya Arroli Mozufferporo Durbhunga Chupra	:	::	Act V (R.C.) of 1878 Date Date Date			178,251 76,445 42,712 42,160 64,515	2 3 5	31 1	:::	83 10	10	23 9	8 8	22 25		28,663 9,680 6,691 8,924 15,492	8, 6, 8, 15,
Mosufferp	ore	Ξ	21	Mozufferporo Durbhungs		}	Ditto Ditto Ditto	::	***	42,160 64,515	5	10		17   20   15	5 3	10 15	5 3	12		8,924 15,492	8,/ 15.
Sarun	<b>4</b>		23	Chupra	er Patal	1		•••	••-	61.670	ma . I	14				13				1,039	
				Divul.	l'ota)	-	•			451,023	18	113		131	42	80	3ri	95	20,778	61,893	82,0
	_							•		.	-	1			-			1			
	1			EE DIVISION.		1						Ì							'		
Monghyr	<b></b>	•••		Monghyr		- 1	Act V (B.C.) of 1876	•••	•••	55,873	8	15	=	18		13	-0	9		12,806	12,
Hhugulpo	re	***	25	Bhagulpore	•••		Ditto	•••	•••	67,656	. 6	11		19		11	6	13	1,012	2,708	8,.
Purnsah	***	•••	26	Purneah	•••	-	Ditto	•••	•••	16,916	3	12		15	4	11	9	6		4,741	4.
				Divni,	l'otal ,	٠.			i	138,083	n	41		53	17	35	24	28	1,012	20,348	21,-
		_	_											1	-	- 1		ı	, ]		
		ORIBE		TV1810N.														- 1	1		1
Poores	•••	•••	27	Pooree		-	Act V (B.O.) of 1876	•••	•••	24,836	-2	15		17	4	13	•	18	*****	8,844	8,′
ė.			١	GRAND T	. LATO	••				13,28,614	122	404	88	504	175	3 <del>6</del> 0	195	869	85,901	2,21,191	2,57,0
. 4			<u> </u>	·		_	····					!		!					,		

## Class Municipalit es in Bengal during the year 1882-83.

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			*	Oc	TBO	 C.									Asi	IBSARD	TARI	15.				Pa Jenos	Owner		a 15) per	in column	' <i>'.</i>
Ī	8	c			•	,	-	0	A		- -	Ç	decre	incy (	:esa.			Lice	150 OEL \$	rade	١•	- Junglione	rear, excutous	ġ.	n (solumn	income steen in of population.	
	for slangitter.)	1 Prod. lighting, and	washing.)	(Building materials.)	(Drugs, gums, and	class VI.	(Tobacco.)	(Cloth.)	(Metals.)		Total.	Arrest collection for the previous year.	Collection for the cur- rent year.	Penalties.			Arrear collection for the previous year.	Collection for the cur-		Penaltica.	Total.		Total income of year, a	Total, including balance.	Incidence of taxation head of population.	Incidence of income	Rema
		Į,	- 1	R×.	R		١	lis.	Ra	1	Ra.	Rs.	Rs.	R	- 1	Rs.	Rs.		Rs.	Rs.	Rs	١,	Rs. 36,1-21	R4. 69,303	Rs. A. P	Rs. A. P	
			_	<u></u>	==	4			<u> </u>	Ļ			2.54		-1-	2,546		-   -					20,119	20,910	0 7		.1
e-(	Chair	n J.	-		-::	-			:::	-			10,140 7,320	·	- -	10.140 7,320	:::	1		:::	:::	:	66,000 46,707 6,573	54,125 45,638 7,264	1 5	5 1 7 1 6 1 9 8 1 3 1	5/
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	al	-1	-	<del></del>	-:	<del></del>  -	-		1	∹-		917	61,22	1 2	07	62,345	<u> </u>	- -			-		31,828	2,00,005 4,60,019	-1	0 2 7	9
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White and the Market and the same	NAME OF DISTRICT.	Serial number of Munici	NAME OF MUNICIPALITY.	Act under which com	shuted,		Population within muni	Ex-officio.	Nominated.	Biected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal balance.
	Ď.	.CCA	Division.													Re.	Rs.
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drink for men or animals.)	(Animals for slaughter.)	(Fuel, lighting, and	(Building materials.)	(Drugs, gums, and	(Tobseco.)	Class VII.	(Metals.)	Total.	Arrest callection for the previous year,	Collection for the cur-	Penalties.	Total,	Arrest collection for the previous year.	Collection for the cur-	Penaltien.	Tetal.	I dul meme of year, excluding	Lond, including tolance.	Incidence of travion frotum lead of population.	Incidence of incourseshown in per bead of population,	Limna be
Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Rs.	Ra.	Rs.		Rs. 1.P.	Ī	
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性語																	2,615	1.35,341	1 5 2	0 6 8	
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1	=		=	<u></u>	=	Ξ							<u> </u>			-:-	3,219 1,558 4,844	12,830		0 11 6	
	"	***	-	-	-	-		*****	<b></b>		"		<u> </u>				9,094	26,630	0 7 4		

## FORM No. I .- Siglement showing the Income of Second Class

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		_		20.00		taxes ir		ontinued (as manj be					OTH	er taxe Umbs au	MAY DE	AIL (AR MAN' NECHBARY).	1
K	<b>\</b>	Serial number of Municipality	Name of Municipality		Tax on persons accord- ing to circumstances and property.			Total,	Tax on houses and iands	Tax on vehicles.	Tax on animals.	٠,					Total income from taration.
Bu	DAG	ea I	OTTIBION.		Ra.	Rs.	Ra,	Ra	Rs	. Re	ı. Re	. Rs.	Ra.	Ra,	Ra.	Ra.	Re.
	Furreedpore{	63 04 56	Forrescipore Gostundo Madaripore		4,230 2,016 3,391			3,39	1		•		o :::				4,97 2,01 3,54
Bar		56	. Total .	-	8,261 1,578 1,378			8,26 1,57 1,37		1	75	0 98	0				11,45. 9,45. 1,60
Beck	Backergunge {	57 58	Jhaliskatti	-	11,212		-	11,21		17	15 7	0 1,04	~				1,35,
Z. 1	Mymensingh	89 60 61 62 63	Muktagacha Jamalpore Sherepore Kishorsgung:		4,323 4,985 8,546 8,011 1,154 28,741			4,32 4,98 3,54 3,61 1,15									6,941 4,82- 4,947 8,84 8,611 1,151
Hoo		-	Total		45,309	-::- 		45,509		43		0 1,916					24,000 47,929
· · · · · · · · · · · · · · · · · · ·	CHITTA	GOS	e Division.		1,897			1,897			_	836					
	Chittagong			[	4,513			4,518		-	<del> </del>	8.50					2,212
Ĭ	Tipperalı	66	Brahmunheriah	•• [_	2,962			2,Hij2		41			-			<del></del>	4,613 3,374
26-Per	Noskholly	67	Noakholly Divnl. Total	-	9,:172			9,372	· · · · · · · · · · · · · · · · · · ·	414		855	-				
	Pat	MA.	DIVISION.		5,490 12,805			5,490									4.49 4.01 5.15 4.5 11.0 10.1 8.6 2.3 2.5 5.5
	Patna {	68 60	Barh Behar	:- -	18,804		*****	12,80%	<u> </u>			550 560				:::::	9,1
) Jacob Company	[	70	Jugdispore	-	1,585 4,956 4,777 5,118			1,533 9,856 4,777 5,418		2,4 2,4 122		1 110					,25,7
Nudde	bededad	72 73 74	Doomraon Rasserau Bhubooah Total		1,763			1,753		631		8 19 353 1,231					8, 10 mm 1 mm
Khuin	Mosufferpors {	76 76 77	Hajcepore Jalgungo Sitamarkı	: -	2,506 1,374 8,705			4,425 2,566 1,374 8.765				72 55 		====			12 12
Ì	Durbhungs {	78 79	Roserah Modhubani	:[_	2,0::2 4,800			2,932 4,860				373					
Moorst		,,,	Modhubani Total	: -	7,732 6,068 4,519			7.732 6.098				8,076					-111
	Barun {	80 81	Revilgunge	-	10,403			10,408				8,075		==			115
R		83	Total Motibari	Γ	2,607 7,114			2,607 7,114		279	366	693 645			-		-11
Dinage	Chumparun {	83	Bettiab	L	9.721			9,721		279	306	1,528					-11
Rajshal	Ĭ		Total Divul. Total	-	73,901			73,201		202	366	12,443					416
Pubus	Bnae	ULPC	ORE DIVISION.														11
Bogra	Bhagulpore	84	Colgong	-		<del></del>  -		5,119	800	316	- 02				<u></u>		
Duna	Maldah	85 86	English Bazar Old Maldala	<u> </u>	2,502	<del></del>  -		5,119 2,503 7,621	15			80	:::::				7
Bangpo Darjeeli	į	"				-	-	2,328	815 55	267	97	60		-			
	Southel Pergunnahs	87	1	,			-	11,928	370	863	149	80		-	-		ਜੋ
<b></b>			Divid. Botal						!								J

#### unicipalities in Bengal during the year 1882-83-continued.

				16						17			19	20	21	
			Miscrli	890#HA.	RECEIPT	s.				Debt,		'nding balane.		(column 15) per	shown in column 18, tien,	
Regination under spe-	Proceeds of land, &c.	Incene from markets (rests, feet, sole of refers, &c.).	Conservancy and road eleaning 16es, 8alo presents of inglit-son, street-relias, &c.).	Municipal fines.	Faynerts for munica- pal services wadered to individuals.	Guart-in-uid from Pre-	Surdens (raid of ic neight lands, two 145 from panti-	Total.	, ans,	Derects (contractors, where unjust, ac.).	Manee,	Teld income of your exchaling	1 stal, esoluding figlance.	faced use of taxaltar (classification)	Incidence of moon of her per head of papillation,	Humangs
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	15			251	2.771		764	3,9(0)	استنسا	(In		16,539	13,537	0 10 6	9 13 11	
500 t 473			·		1,112		54 26 24.0	2 603 400 400	···	315	::	9,796 1,517 8,454 1,115 3,385	7,210	1 8 1	1 111	
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				101		1,510	915	1.411				7,869	10 137	0 6 6	0 4 6	
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Ţ.	,	80		63 345			2,016 5,317	2,102 6,741			250	30,088	28,039		0 11 4	
81		965								******						

FORM No. I .- Statement showing the income of Second Clas

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		-						ź		Neg	LBEI	OR M	EM1	RRR.	OF		Ry ne	LANCE IN	WAND AT
	i	aricipality.						ripa! Bmi	a	ō	c	d	•	ſ	ø	λ		OSB OF LA	
NAME OF DISTRIC	- 1	3	Name of Municipalit	٧.	Act under which cor	nstituted	it.	within municipal limits.										municipal	,
	- 1	Serial n unber						Population	Ex-officio,	Neminated	El-cted:	Total.	Офсівъ.	Non-officials.	Europeans.	Natives.	Deposits.	Artual indance.	Total.
	)RIR	RAŞ.	Division.	-													Rs.	Ra.	Ra.
	O	88	Cuttack, with Canto	n-	Act V (B.C.) of 1576			48,248	5	14		19	4	15	8	11	1,718	9,696	11,4%
Cuttack* .	-{	89 90	ment, Kendrapara Jajpore	:	Ditto Ditto	:		16,719 11,263	3	12 11		11 12	3	12 9		35 12		829 1,624	30° 1.02
	- 1		· Total	.	*****			70.200	0	37		jei.	10	36	5	:54	1,745	11,013	12,79
Balasore	. 1	91	Batasore	.	Act V (B.C.) of 1876			20,265	3	13		16	6	10	4	12		2,237	2,23
			Divnt. Total					90,105	12	50		62	16	46	12	50	1,74K	13,280	15,02
Снот	a N.	e G P	овки пункова	-				!		_			_						-
Hazaribagh ; .		98 98 94	Chuttru	-	Act V (B.C.) of 1576 Date Date		:	15,308 11,000 7,846	3 2 3	18 15 7		16 17 10	6	10 15 6	7 2	9 15 6		1,346 2,302 449	1.34 9.86 44
	- 1		T: to!	.	****			81,552	*	35	·	LS.	11	20	1:5	30		4,157	4,15
Lohardugga		95	Rancheo , .		Act V (B.C.) of 1876			15,556	2	10		12	15	7	4	8	207	1,138	1,40
Manbhoom		96	Purulm		Ditto			8,102	4	13		16	6	10	4	12		Rich	541
Singhboom		97	Chychasso		Date			6,000	-	30		11	3	1 *	4	7		1.358	1.35
	1		Divid. Tetal		<b>4</b>			61,314	16	66		82	28	fish	25	67	207	10,544	10,81
	- 1		GRAYD TOTAL	.				12,19,455	325	1,006		1,581	371	1960	250	1,051	11,206	1,82,256	4,252
				_					1	1	١	<u> </u>	<u> </u>		<u> </u>	<u> </u>	!		1,613

xiii

## Municipalities in Bengal during the year 1882-83-concluded.

ABSERSHID TAXES.   September	=					8						· <del></del>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u></u>				<b>==</b>	18	19	20	21	1
Ra   Ra   Ra   Ra   Ra   Ra   Ra   Ra		a	ь			)C PRO		,	h			Conserva	ncy co	Assessi			on trad	 	teluding halance.	ė	olumn 15) per head	프	
Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra, Ra Ra Ra Ra Ra Ra Ra Ra Ra Ra Ra Ra Ra	1	irticles of food agr irrel for men or nimals.)	Class II.	Ches III. Feel, lighting, and rashing.)	Class IV. Bailding naterials.)	Class V. Drags, gums, and	Chas VI.	Class VII.	(Taxe VIII.	ottal.		ě	enalties.	otal.	the previous year.	. !hetion for the cur- rent year.	pralies.	ctel.	rear,	Total, including balance	Incucence of taxation (e. of population.	Incidence of mome 18, per head of popus	<b>И</b> гил <b>е</b> ке.
Ra, Ra, Ra, Ra, Ra, Ra, Ra, Ra, Ra, Ra,	1	<u> </u>	4		_=		15	1 5	_		4-	-5 <sup>-</sup> -	a	<u>+</u> -	-				Ra.	Ra.	Ra. A.P	Ra. A.P.	
\$\frac{1}{2}\$ \fra		Rs.	Rs.	Rs.	Rs.	Re.	Rv.	Rs.	Rn.	Rs.	Rs.	Rs.	R۹.	Rs.	Rs.	Rs.	Rs.	Rs.			1	1	
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	1		-		<u> </u>			<del> </del>	-						·j				11,926	9,65,388	0 7	709	
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## FORM No. 1.—Statement showing the income of Second Class

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	uricipal:ty.		Other to	LIAN III d	Es-cone letad (as a may ix ary).	many								IL (AS MAR) NECESSARY)	1
NAME OF DISTRICT.	Serial namber of Muric	NAME OF MUNICIPALITY	Tax on p reens accer-; dang to derimetaness			Total.	Tax on houses and lands.	Tax on rchicles.	Tax on anmade.	T. 11s. &c.	Fees on lime kilns.	Tax on rice stalls.	Tax on brick kilns.	Peer levied on milk vendors.	Total income from Sexetion.
Oni	BBA!	DIVISION.	Bs.	Es.	Ks.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.
. (1	88	Cuttack, with Canton-	16,716			16,749		2,406	กตร	9,722			11		20,420
Cuttack* }	8D (40	ment, Kendrapara Jajpare	8,420 2,028			3,129 2,033		150 125	::: •	Sp	:::	·		******	3,618 2,146
	•	• Total	2.200			22,200		2,058	693	0.772	,,		11		35,201
Balusore	91	Balasore	7,621			7,621				1,223		567			9,411
		Invnt. Total	20,821			99,421		2,689	563	10,995		567	11		63,615
CGOTA N	TOA	ogr{Division.)			-										
Hazaribagh :{	92 163 144	Hazaribagh	5,435 1,550 2,167			4,438 4,863 2,467		851 		 				 	5,20 <u>9</u> 4,833 2,467
		Tetut	11 760			11,759		554							18,612
Lohardugga	95	Ranches	5,434			2,834			123	:150				*****	14,287
Manishoom	96	Parales	1,657			4,647		41	220	767				24	5,713
Singhboom	97	Chychasse	2,019			2,040									2,049
		Divni. Tetal 👊	74,328			21,328		495	313	1,017				13	26,681
		GRAND TOTAL .	4,7%,146			1,72.146	5,961	43,377	6, 167	34 1/16	150	547	11	24	5,82,374

# Municipalities in Bengal during the year 1882-83-concluded.

**********				16	_			1		17	t	18	19	20	91	
			(18CB).LA		Receipts.					Drsc.		reluditur balance.	ŕ	(column 15) per head	shewn in column	•
special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road- eleaning (fees, sale proceeds of night-soil, street refuse, &c.).	Municipal fines.	ĒĒ,	Grand-in-sid from Provincial or Local Funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors' salaries unpais, &c.).	Advances.	Total income of year, excluding balance.	Teral, including balance	Trendence of tazation (c	Incidence of mooms shewn 18, per head of population	URMARKS.
-	<u> </u>	<u> </u>	Ĭ	1		Rs.	Rs.	Rs.	Ba.	Rs.	Rs.	Rs.	Rs.	Re. A.P.	Bs. A.P.	
Be.	Rs.	Re.	Ra.	Rs.	Rs		5,015	8,585		80		37,8%5	40,323	0 10 10	0 14 0	
800	314	1,648	6	256	141	585	289	761				4,390	4,728 8,463	6 8 1	0 4 5	
884 205	<sub>io</sub>	6		84				21/2				45,712	67,503	0.6		
	834	1,652	6	344	141	586	5,884	9,428		#0		9,072	11,909	0 7	-	
1,043	20			129			113	261				51,384	69,412	0 7 1	-	
-	344	1,653	6	473	141	484	5,446	9,689		80				-	-	
1,042		708 27		240 38 6	785 92		678 679 157	2,409 76s 267	 519			8,320 5,621 2,724	9,566 8,013 3,173 20,752	8 0	6 0 8 7 6 0 7 6 6 0 7 8	
		735	-	246	677		1,514	3,434	519			10,385	14,790			
24	71	2,671	-\	350			885	3,648			280	8,793	9,658	-	2 1 1 2	ĺ
		2,31		134			601	3,050				2,014	5,671	-	5 0 6 8	1
<u> </u>	. ,		1				228	483				88,257	40.075	-1	7 0 9 1	,
239		5,01	_	770	877		3,199	10,797	519		280	7,11,926	9,05,388	-	7 6 9	1
7,827	1,474	-				10,852	71,437	1,26,460	564	1,998	530	7.11,2/20	2,40,000			

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	ipality.				municipal Hmits.	a	ъ	•	d	•	1	,	à	BY BALAN	OF LAST TE	AT THE
MARIO OF DISTRICT.	Serial number of Renicipality.	Name of Musicipality.	Act under which constituted	. i	Population within muni	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Вигореале.	Natives.	Deposits.	Actual saunicipal balance	Total.
Bon	WAI	Division.												Re.	Ra.	Ba,
Bankoora	2 3 4	Patroshair	Act V (B.C.) of 1876 Ditto Ditto Ditto		1,325 7,230 16,390 6,500	1 1	8 5 5	<u>:</u>	6 6 6	1111	5 5	1::1	8 8 8		49 2,514 3,629 479	2,611 2,62 47
	8 6 7 8 10	Fotal  Mugra Pandonah Johanabad Hally Koorgunge Shyaanbazar Khanacool	Act V (H.C.) of 1876 Ditto Ditto Ditto Litto Litto Litto		81,446 1,762 8,690 13,246 8,021 1,848 14,606 7,124		20 6 16 5 5	:: :::::::::::::::::::::::::::::::::::	5 16 5 14 6	# :: :: :: :: ::	5 5 5 15 5 5 13 6		\$ 5 16 5 14 6		5,670 94 22 998 296 196 244 922	5,674 8 2: 90: 28 10: 24 92
		Total Divnl. Total			50,9% 82,28u	1	76		5G 80	6	74	- -	56 h0		¥,655 6,325	2,66 8,32
		CY DIVISION.							5	,					617	
Nudden	18	Chards	Act V (B.C.) of 1876		8,979 1,945	·	5	-		-	4	=	5		525 211	B1
,	14	Jaguli Total	Ditto :::	••	10,863	÷				-		-	-		746	- B1
some	18	Keshubpero Kotechandpore	Act V (B C.) of 1876		1,818		5	-	ı	Ī	0	: ::	E.		(1-12 1,179	1,1
:		Total Divnl. Total	,		9,535 25,576		10		10	ļ. <u>.</u>	(1)		10		1,840	1,84
					21,470		"		; <u>-</u> -	Ì		ļ	122	<del></del>		0,40
		Julpigoree	Act V (B.C.) of 1876		6,897		18		IX	10			18		530	
		Division.				-	-		, 	-			-			
_		Manickgunge	Act V (B.C.) of 1876		11,284		92		1 049	1	21		22		1,520	1,6:
	19	Rowini	Act V (B.C.) of 1876		5,720	=	3 90	1	3	2 2	1	1	- 3		1,520 ( XX)	56
Backergungs	21	Perozepore Backergunge	Ditto	•••	9,580	1=	10	=	10	-	10	!	10	=:	1,184	1,1
. Mymensingh	27	Total	Act V (B.C.) of 1876		25,401	1	42	<del> </del>	43	4	30  2	-	43		2,414	2,4
		Divni. Total			67,816	l	67	-	60	7	112		89		4,294	4.2
Pa	TWA.	DIVISION.														
Patne	23 24 25 26 27 28 29 30 31	Kingoni Munnsir Dinspore, Nizamut Mohamadpore Brkatpore Patwa Mokamah Dinspore Cantonment	Act V (R C.) of 1876  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto  Ditto		13,052 14,153		5 22 5 5 5 6 15 5		5 22 5 5 5 5 10	111111111	5 8 22 5 5 5 15 5		5 5 5 5 5 5 5 5 5		2,356 200 5,113 1,944 7,868 1,986 5,640 2,203 8,668	2,32 8,11 1,94 1,56 1,06 8,04 2,2 5,44
	. 82	Total	1		99,984	=	72	=	72		72	-	72		28,409	23,4
<b>Сућ</b>	35 34 35 36 37 36 44 41 41	Isoodnogaur Jehanabad Nowadah Hashma Hashma Rajowity Shesghaity Futtelspore Aurungalad Ohrah	Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto		21,022 4,812 8,019 4,488 5,863 1,497		58655555554	1111111111	5 5 5 5 5 5 5 5		5 8 5 5 5 5 5 5 5 5 5 5 5 5	11111111	8 8 8 8 8 8 8 4	10-10-1 10-10-1 10-10-1 10-10-1 10-10-1 10-10-1 10-10-1	8,973 8,210 918 466 467 444 729 816 770 843 1,211	3,2 3,9 7 4 4 7 8 7 8
•	٦	Nobinugger Total	Ditto.	•••	83,634	-	55		55	-	56	<del>  =</del>	58	-	11,598	11,0

Unions in Bengal during the year 1882-83.

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ford or	В	اق	(Fuel, Hehting, and	Cass IV. (Building materials.)	(bruge, gume, and	(Tobacco.)	Cloth.)	(Metals.)	Total.	Arrear collection for	Collection for the cur-		Penalties.	Total.	Arrear collection for	The state of the s	1	Penalties.	Total.	recei income of year, excluding		, Total, meluding balance.	Incidence of texation (column 15) per of population.		Incidence of income shewn 18, per head of population.	Rumares.
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AREXESS TAXES—concid.  Other taxes in detail (as many columns as may be necessary).  NAME OF DISTRICT.  NAME OF MUNICIPALITY.  See Sec. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	15 Ea. 1,207 1,427 0,397
Color taxes in detail (as many columns as many columns as many columns as many columns as may be necessary).  Name of District.  Name of Municipality.  Bulliand Res.  Bull	Re. 884 1,729 5,120 1,804 7, 037 513 1,207 2,544 1,004 309 2,345 1,427 0,597
	Re. 884 1,729 5,120 1,804 7, 037 513 1,207 2,544 1,004 309 2,345 1,427 0,597
Bushors # { 1 Jacquer   1,720   1,120   1,	884 1,729 5,120 1,804 7,037 513 1,207 2,544 1,009 2,588 1,427 9,597
Bankoore 3 Semanushi 3,100 1,804 1,805	7, 037 513 1,207 2,544 1,006 309 2,238 1,427 9,597
	513 1,907 2,544 1,006 909 2,588 1,427 0,597
Roghly 8 8 8aly 1,800 1,800 300	9,597
Total 9,507 9,507	16,634
Presidency Division.	
26-Pergunnals 12 Itenda 1.578 1.578	1,578
Nadden { 13   13   13   13   14   14   14   14	2,797 677
Total 3,476 3,476 3,476	8,474 , 736
Jessore [10] Kotsetlandpree 2,316 2,316	2,316
Total   3,061   3.065	8,103
RASSEAUTE AND COOCH BEHAR DIVISION.	
Julpigoree   17   Julpigoree   4,440   4,440   33   33	4,475
Dacca Division.	4.063
3800 15 sauceguine 3901 1.3901	7,391 2,495
	2,495 1,600 5,688
Mymensingh 22 Tangail 3,779 3.779 3.779	8,779
Dival. Total 18,568 19,558	18,586
PATHA DIVISION.	
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Unions in Bengal during the year 1882-83.

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Realizations mader special Acts.	Proceeds of land, &c.	Income from markets trents, fees, sale of refuse. &c.).	Conservancy and read- cleaning (feet, sale proceeds of night-soil, street prime, &c.)	Municipal fines.	Payments for munici- pal services rendered to individuals.	Grand-in-aid from Pro-	Spainten (rent of municipal lands, receipts from public gardens, &c.).	Total.	Louns,	Deposits (contractors' selective unpoid, &c ).	Advances.	Tecal income of year, excluding balance	Total, meluding halanee.	In dence of taxation (column 15) per head of population.	Incidence of income shown 15, per head of population.	Rence ince.
Ba.	Rs.	Rs,	Rs.	124.	Rs.	Re.	Ru.	Rs.	Rs.	its.	Rs.	Rs.	Rs.	Rs.a.p.	Ra.a.P.	
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							316	245				\$.304	5,428	0 5 0		
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				1.120			7,117	8,267				2,367	67,615 4,610			
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FORM No. I .- Statement showing the Income of Unions

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				gi.		Num	BER	OW I	MEM	BER.	s 03		By BALA	CB IN HAN	AT THE
•	Municipality.			cipal limit	a	ъ	,	d	٥	f	,	λ		E OF LAST Y	
NAME OF DISTRICT.	10	NAME OF MUNICIPALITY	Act under which constituted.	Pepulation within municipal limits.						J8.				municipal	7
	Serial number			Population	Ex-officio.	Nominated.	Elected.	Total.	Officials,	Non-officials.	Europeans.	Natires.	Deposits.	Actual balance.	Total.
PATRA DI	[VI6]	ON-concluded.			Γ								Ra.	Re,	Rs.
Shahabad {	43 44	Chenari		2,879 5,782	1	8	:::	8	1	5 8	ŀ	8		B 187	-5 157
		Total .		8,611	2	13	-	15	2	18	2	18		157	157 - 5
Mosufferpore	S	Mohner	Act V (B.C.) of 1676	7.538	1	-		6	1	5	1	Б		575	575
		Divnl. Total		198,617	8	1 16		148	3	146	3	145		35,829 -5	85,829
Buagu	LPO	RE DIVISION.	1		-			-		-	-	-			
Monghyr	46	Kharukpore	Act V (B.C.) of 1876	5,450		- 5	<u></u>	đ	1	4		5			
Purneah {	47 46	Kishengunge Ranigungo		6,000 878,4	1	8	:	9 5	1	8 4	:::	5	::::::	1,765 1,120	1,765 1,126
		Total		11,978	2	12	·	14	2	12		14		2,491	2,801
		Divnl. Total .		17,428	2	17		19	-3	16		19		2,991	2,691
CHOTA N Lohardugga {		Lohardugga	lirito	5,146 6,048 7,687	- 	:::	::	:::	::	:::	:::	::		863 865 150	863 845 150
		Total		18,781	.,							-		1008	908
Manbhoom{	52 58 64	Reschoonsthpore Jhakla Manbazar	Act V (B.C ) of 1876 Date	5,721 4,127 2,630	ï	4 8		† 1)	1	3	:. :::	ý 		767 410 260	787 410 280
İ		Total		12,507	1	12	-:	18	1	1g		13		1,437	1,437
		Dival. Total		31,288	)	12		13	1	12		13		2,345	2,845
·		GRAND TOTAL		4,19,571	12	350		3/12	31	331	3	359		57,447 —5	57,447 —5

## FORM No. 1 .- Statement shewing the Income of

The survey of	75		,					= -:-							manager,
1	3	8	•	Б					6				1	7	
	ity.			municipal limits.	 a		CDRI C	ONA	MEN	E.	8 01	, 		CR IN HANT E OF LAST Y	
	unicipality			.e.		ا ًا	Ť	1		,		"			
NAME OF DISTRICT.	Serial number of Muni	Name of Municipality	Act under which constituted,	Population within mun	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Native.	Deposits.	Actual municipal Jahace, municipal	Total.
BHAGU	LPOE	E DIVISION.		İ	ĺ	1		1	l			l	Ra.	Rs.	Rs.
Monghyr	1	Janualpore	Act V (B.C.) of 1876	13,318	2	20		22	2	20	14	8		889	889
Sontbal Pergunnaha	2	Sahebgunge	Ditto	7,916	1	6		7	,	a	4	3	*****	1,502	17505
		GRAND TOTAL	*****	20, 329	8	26	-	29	8	20	18	11		1,981	1,951

#### in Bengal during the year 1882-83-concluded.

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		,	,	Оств	or.							Assessed	TAXES	·			talance.		15) per	column 18,	-
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(Articles of food or drink for men or animals.)	Class II. (Anima's for slaughter.)	Class III. (Fael, lighting, and washing.)	(Building materials.)	(Drugs, game, and	(Tobacco)	Clath )	(Netals.)	Total,	Arrear c.l'ection for the previous year.	Collection for the cur- rent year.	Penalties.	Total,	Arrest collection for the previous year,	Collection for the current year.	Penalties.	Total,	Lefal income of year. e	Total. it.eluding balance.	Incidence of textural head of population.	Incidence of incense shown i per head of population.	Remark
Rs.	Re.	Re.	Re.	1	Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra.	Hs.	Re.	Ħs,	Rs.	Rs.	Rs.	R4. A. P.	lin. a.p.	
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## Stations in Bengal during the year 1882-83.

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8	<b>6</b>	0	d	,	9	0	h			Conscient	ncy oe	s4.	÷ 1	License of	u trade	<b></b>	excluding 1	bakance.	atrm (eciumn	income shewn in Population.	Rumybes
Class I. (Articles of food of drink for men of animels.)	Class II. (Animals for slaughter.)	Ciass III. (Fuel, lighting, and washing.)	(Building materials.)	(Drugs, gums, and spaces.)	68	(Cloth.)	Class VIII. (Metals.)	Total.	Arrest cellection for the prevaluation.	Collecti n for the cur- rent year.	Penalties.	lotal.	Arrest collection for the previous year.	Collection for the current year.	Penalties.	Total.	Total income of year	Total, m: luding ba	Inceptors of texatem head of population.	Incidence of jure 18, per herst of po-	· ·
Re.	Ra.	Ru.	Ra.	Rs.	Rs.	Ha.	Rs.	Its.	Ra.	lts.	Its.	Ra.	Rs.	Re.	Rs.	Hs.	R4. 15,024	Es. 15,983	Rs.a.P.	Rs.a.P.	
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## FORM No. I .- Statement showing the Income of Unical

1		2	3				)		10	11	12	18			14		15
		ality.			Other t	axes in d	etail (as s may b	many					Отпяк соции	TAXES II	N DETAIL	(AS WAYY ECROSARY).	on.
И <b>лы</b> ж он 101	RELICT	Seriel number of Municipality.	NAME OF MUSICIPA	ality.	Tax on persons according to their circumstances and property.			Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.					Total income from tenation.
P	L ANT	)1 V I S	ion-concluded.		Ra.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	3
, badadar	{	43 44	Chenari Nasrigunge		900 1,188	::::::		900 1,188	:::								1,1
			Total	ı	3,688			2,088									2.
outforpore.		48-	Mohnar		1,203			1,263									1,:
			Divnl. Total	٠. ا	40,581		<b></b>	40,581		113		67					40,7
	Внаст		RE DIVISION.											_			
nghyr	• ••	46	Kharukpore		707			707		*****							70
rmeab	{	47 48	Kishengunge Banigunge		3,494			8, 144 1,124									3,46
			Total		1,G18			4,618									4.61
			Divnl, Total		5,325			8,825									5,31
C	A ATOR		ore Division.											'			
hardugga	•	1 50	Lolmrdugge		1,306			1,306			<sub>219</sub>						1,30 2,32
merculation.	{	51	Daltongunge		1,521			1,524			210						2,25 1,5:
			Total	•••	4,938			4,539		· · · · ·	210						5,00
		52	Raghoonathpore		1,624			1.624			235						1,8
moodda	}	58 54	Jhalda	***	910			916		"	1,101				1	*****	2,09
	•	0.		•••				3			· · · · ·	•••••					
			Total		2,643			2,543			1,550	· · ·					H,44
			Dival. Total	•••	7,381			7,381			864,L						5,83
		1 1	GRAND TOTAL				-	96,502		113	1,638	92					87,77

#### FORM No. 1 .- Statement shewing the Income of

1	3	8	į	च्यांखाः.ं.	9			10	11	12	13			14		18
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.		Other t	axes in d	etail (as	 many	Tax on beuses and lands.	Tax on vehicles.	Tax on animels.	Toly, &c.	Tax on brick and lime 77000	Coabtax, se se se se se se se se se se se se se	N DRTA	II. (AR MANY ECREBARY).	Total income from taxation.
		R Division.	П	Ra.	Rs.	Ru.	lta.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Re.	Re.	Ra.
Monghyr	ı	Jamalpore	1					13,752	282	102		28				14,15.
Southal Pergunnalis	2	Sahobgunge	П					8,397	161	704		151	514		,	4,51
T- 400	_	GRAND TOTAL	П					17,149	423	608		174	514		******	19,06:

## in Bengal during the year 1882-83 -concluded.

				16	•				ĺ	17		18	19	20	21	
		•	M iscrli	AREOUS	<b>Ř</b> eceipte	5.				DEBT.	•	excluding balance.		(column 15) per	rn in column 13,	
Realization maler special Acts.	Proceeds of hand, &c.	Income from markets (rents, fees, sale of reiuse, &c).	Conservancy and road- cleaning (fees, sale proveds of ment-soil, street refuse, &e).	Manicipal fines.	Payments for municipal extracts for municipal extracts rendered to individuals.	Grant-in-aid from Pro-	Soriese (ant of mericital lands, territs from public gardens, &c.)	Fral.	Lours.	Deports contractors, salaries tipaid, &c.).	Adrances.	Total income of year, exc	inchi	Incidence of taxation (c	Incidence of income shown in per head of population.	Винал
Rs.	Ba.	Ra.	Ra.	Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	R«.	Rs.	Rs.	Rs. A. P.	Rs. A.P.	
							40 60	40 69				940 1,249	925 1, 405	0 5 0	0 5 2	
							100	100				2,159	2,545	0 8 10		
						ļ		111					~5		or '2 11	
		· · · ·		1,179		<del></del>	8,421	9,600			·	1,101 50,351	1,979	0 2 8		
													-5			
				4			16	20				727	727	0 2 0	0 2 1	
11				7 2			200 327	921				8,715	5 tso 2,779	6 P 3	0 14 7	
14			-	<u>p</u>	:	·	727	750		<del>::-</del> -	<del></del>	5,368	8,259	0 6 2		
15				15			743	770			- <u></u> -	6,095	8,086	0 4 10		
										¦	!					
40	ip	::::::	132		<b></b>		131 71 974	1,038	::::			1,456 2,101 2,569	1,818 2,696 2,715	0 4 0	0 6 2	
40	19		13				1,184	1,256		<del></del>	<del>- : : -</del>	0,313	7,231	0 3 5		İ
				67				67				1,926	2,093	0 5 2	0 5 6	
				48	•••••		::::::	44				5,067	2,17	0 7 0	0 8 0	
				115				115		<del></del>	-	3,997	5,134	0 4 11	0 5 1	
40	L9		13	115			1.154	1,871				10,3'0	13,655	0 4 6	0 5 2	
- NO	10		HS	1,782			12,4:0	14,570				1,12,134	1,69,541	0 3 4	0 4 3	

#### tations in Bengal during the year 1882-83.

				a			:=====					, .		٠.		
				16	3				j	17		18	19	20	21	
			,	LANROU	s Receir			***		DERT.		excluding balance,	ž	и (селопен 15) рет	ath at.	Percent
Beginstions under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of retuse, &c.).	Conservancy and road chaning (fees, sale proceeds of might-soil, street-refuse &c.).	Municipal fines,	Parments for municipal services rendered to individuals.	Grantiu-aid from Pre- vincial or Local Funds,	Sundies nent of ner- nopal lares, recepts from public gardens, &c.j.	Total.	Loeus.	Deposite (contractors' salaries unpuid, &c.).	Advances.	Total income of year, e	Total, including balance.	Presidence of taxution head of populators.	Incidence of income shern 18, per head of population.	Rumarks.
De.	Rø.	Ba.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.a.P.	Rs.a.P.	
9	193			192			1,100	1,485				15,021	15,983	111	1 2 11	
		1,323	258	839			979	2,802				7,819	9,411	0 11 2	1 1 10	
	193	1,323	252	80			2,679	4,377			.,,,,,	23,443	25,394	0 15 0	1 2 6	

FORM No. I .- Abstract statement showing the Income of all Classes

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		2	8		4			8	L					•			<u> </u>	7
	ŧ			**				,		N	(UMB	er or Comi	MI	Mubbe Be,	B 037		By B	ALAWCE IN T
	1 '	icipality.						municipal limits.	a	b	c	đ	6	,		*	THE	ALANCE IN I
Wal	NAME OF DISTRICT.	Serial number of Munici	NAME OF MUSICIPALITY	Act under	which so	nstituted	d.	Population within mus	Ex-officio.	Nominated,	Elected.	į,	Officials.	Non-officials.	Europeans.	Natires.	Deposits.	Actual municipal
-		8		1				1 &	A.	, ž	南	Total.	18	, S	P.	, a	<u> </u>	1 P 2
			DIVISION.													1	Ra.	Es.
9	Burdwan Bidnapore Bidnapore Bidnapore Bidnapore Bidnapore Bidnapore Bankoore Beerbhoom	111111	**************************************	Act V (B C.) Ditto Ditto Ditto Ditto Ditto Ditto	OF 1876			89,270 84,459 182,103 105,786 71,868 7,650	25 50 40 5 11 5	47 64 120 22 49 11	12 11	81 94 171 27 60 16	83 40 44 6 15	40 54 127 31 45 7	26 28 40 11 4 5	56 60 131 16 56 11	1,815 5,500 990 <b>66</b> 0	11,430 7,951 22,194 17,630 7,638 1,619
	*******		Divni. Total y Division.	1	•••••			400,086	113	813	23	410	146	303	114	335	8,075	
911		 	*****					492,810	84 27	203		102	52	230	69 21	223	11,594	66,335
172	84 Pergunnalus Nuddea Jessoro Khulna Moorshedabad		Divnl. Total		•••••• •••••			492,810 115,387 18,281 18,207 89,713	5 19	23 87 50	15	122 28 40 69	37 6 4 21	85 20 36 48	13	98 23 89 56	616	12,764 8,643 1,258 17,515
,		Coc	DIVIN. TOTAL		*****			732,344	142	393	15	550	120	430	111	430	12,210	1.01,415
-	Bajshahye Dinegopore Rankpore Pubna Bogrs Darjeeling Julpigoree	111111		Act V (B.C.) Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto	of 1876			29,118 12,977 18,820 35,941 10,175 11,051 6,497	7 6 5 6	82 8 13 30 19 22 18		30 14 19 34 24 31	8 6 8 6	81 7 12 25 19 20	7 6 3 0 6 22	32 8 15 27 10 9		7,036 12,088 9,772 4,927 4,143 7,463
Ì			Divnl. Total					119,479	86	113		178	56	122	30	1251		45,253
4		OA I	IVISION.	Act V (B.C.)	VF 1878			101,123		-	-				_			
1.00	Purreedpore	=		Ditto Ditto Ditto		=	::	28,013 47,651 74,273	6 9 7 20	48 37 72 44	::   :::	54 46 70 81	10 17 13 22	44 25 80 43	11 9 11	48 87 70 53	25	39,728 3,019 4,667 5,662
1	CHITTA	CON	Divnl. Total B Drvinion.					251,360	72	201	=	243	62	191	40	268	23	52,016
الدين مروس	Chittagong Tipperah Noakholly	=	 Divul, Total		******			25,260 81,049 6.161	5 7 3	28 25 9		2× 32 12	5 4 4	23 25 H	n 6 3	19 20 9		18,916 2,191 2,910
į	PAT	TA D	IVISION.					61,473	16			72	13	<u>C9</u>	18	- 61		19,001
	Patna			Act V (R. C.)	of 1876	 	::	386,842 155,949 127,159	7 22 10	119 86 66	::: :::	125 85 85	14 [8 \$5	111 74 60	9 8 20	65 60 116	20,778	48,045 21,278 11,878
•				Ditto Ditto Ditto Ditto		::	::	98,049 88,053 76,942 81,085	10	48 35 38 20	::.	8:1 47 87 21	14 13 8 7	34 34 29 17	11 9 7 8	41 38 36 16		11.430 10,903 7,754 2,102
×			Divnl. Total				- 1	916,096	65	400		458	101	307	72	386	20,773	1,19,450
1	Wanahye 1	l	Division.		***			74.035		40	Ī					_		
	Maldah	::	Divol. Total		** ··· ****** *** ··			73,100 24,995 17,064 12,805	5 4 8	24 24 25 23		24	14 0 10 5	27 16 23 22 21	23 0 0 4 5	22 21 20 29 21	1,012 3,000	18,165 4,864 7,685 977 2,600
-		A D	VIAZON.				1	204,018	25	137	-	162	43	119	60	113	4,612	28,781
ų.	Balasore	=	Divnl. Total				-	24,336 70,260 20,265 114,801	2 9 8	15 37 13		16	4 10 6	13 30 10	8 4	18 88 12	1,748	8,844 11,043 2,237
į	CHOTA NA	(PO	R DIVISION.				1	-17,001	-			79	20	50	16	63	1,748	21,624
1	Hazaribash Lohardugea Manbhoom Singbibloom				  			G,UNI !	80262	24		20	5 7 3	20 7 25 8	13 4 4 4	30 8 35 7	967 	4,187 5,046 2,303 1,358
5			Divnl. Total Grand Total		••••		-	96,001 1 9,86,287 W	7				0		25	70	207	12,898
:	1	l			****		13	8,66,287 M	* ! 1	,786	38 2,	2301 51	10   1	,708 4	96 1	,790	67,107	4,02,846

XIX

Municipalities, Unions, and Stations in Bengal during the year 1882-48.

8	***				8									9				[	18	19	20	21	
B				0	CTRO	ι.							4	ARRESED :	PARES.		•		lance.				
Part   Part	•	۰		đ	•	,			A.			Jonservar	10y 008		ı	icense on	trades.					<u>e</u>	
No.   Res.   R	9 H	Class II. (Animals for sloughter.)	(Fuel, lighting, and	Cass IV. (Building materials,)	Class V. (Drugs, gums, and spices,)	(Tobacco.)	Class VII.	Class VIII.	(Metals.)	Total.	Arrear collection for the previous year.	or the	Penalties.	Total,	Arrear collection for the previous year.	28	Penalties.		5	including	et of faxeton of population.	Increme of meome sla- per head of population	REMARKS.
				- 1		1		1	1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Ra.	щ,		Rs.			
		: 11111	===	:::	===	=	1				917	17,460 61,221	207	17,400			:::		87,545 85,835 67,715 15,146 4,636	51 056 1,75,240 2,65,905 26,779 6,255			
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1			<u> </u>	<u> </u>		-	- -	- -	<del>-</del> - -		15,870	1,14,578	1,503			1,031		1,031	100,000		i		
198   32.299   32.415   31.51   1 3 10 1 6 11   1 4 1			=		=							498	1 1 1 1	495			:::		16,175 18 044 21,022 9,366 80,867	38,744 28,263 27,8-6 26,240 13,700 88,700 5,024	0 10	1 4 11	
128   32.59     32.115     43.115   15.1213   1 5 10 1 6 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18		-					-1-	=	-			1,719		1,718			-:-		78,212	2,23,165	0 13	1 7 10	
1.   1.   1.   1.   1.   1.   1.   1.				1		1			::		:::::		1 :::		<u> </u>		<u> </u>		22,626 53,776	34,778	0 51	1,073	
1				-		- -	-  -	-		1.41.64	129	32,200	<del> </del>	52, 118	<del> </del> -	<u></u>				2,65,840	· · · ·	1	
					:::	_ :		-			<u>'</u>		!	*****	<u>  .:</u>		==	<u> </u>	2,152 6,000	1,913	0.0	5, 0 15 C	
1	<u> </u>	-	<del>  "</del>	-	-	- -	- -	-	-		346	5,570	<del>  "</del>	3,307	-		<u> </u>		-				
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	3000								==				-		:::				695 790 514	95,011 15,092 8,973			
	-				= -					-			-		_	1,187					0 11	-	

FORM No. I .- Abstract statement showing the Income of all Classes

11		2	8	أخلإ		9		!	10	11		!						
		ality.			Other	ares in d	etail fas	many	ا د				OTHER COLUMN	TARR NG AL	B IN D	etai Be Ni	L (AS	R
MARIE OF D	ISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY		Tax on persons sorerding to circumstances and property.	Lighting tax.		Total.	Tax on houses and lands.	Taz on vehicles.	Tar on animals,	Tolls, &c,	Fees on lime and bruck kilus.	Fees for keeping pigs.	usical	Liverse fees on milk vendors,	Coal tax.	
			Division.	1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan Midnapore Hooghly Howran Bankoorah Regriikoon			20000000000000000000000000000000000000	Ac	22.044 13.723 28,535 15,431 3,117	32,957 32,957		22,061 15,723 29,938 15,831 3,417	33,333 12,090 50,530 1,23,135	3,250 1,231 12,051 11,577 418 804	1,915 361 1,517 31 260	3,936 64 8,662 325 385 385	19	1111111		: : : : : : : : : : : : : : : : : : :		
	Parsi	DENC	Divnl. Total y Divisios.	1	83,575	192,100					1,123			<del>-</del>		=		1
24-Pergunns Nuddes Jessere Khulus Moorshedab	ha	1 1	   Divn1. Total		1,00,631 19,625 8,651 6,743 47,542			1,00,631 19,626 3,051 5,743 47,542	2,46,175 30,175 7,304  2,83,654	75,167 4,432 539 1 869 200 82,204	1,776 53 193  1,986	9,678 7,617 1,105 506 13,104 32,695		1		1 1 1 1	:: :: ::	
	MAR W	D Co	OCH BEHAR DIVISION.					1		4.005				Γ				1
Rajsbahye Dinagepore Rungpore Pubna Bogra Darjeeling Julpigoree	 			Act	15,009 9,532 0,352 18,752 7,067 4,440 67,501			15,099 # Stg 6,380 13,782 7,067 4,440 57,501	25,184	4,677 1,513 2,575 1,364	767 215 572 564  192	2,464 1,012 1,052 1,225 35 5,728		11111111	::   ::   ::   ::	111111	111111	-
	D	COA	Divni, Total Division.			-			-				۳	٦	Ë	۳	<del>"</del>	ا۔
Dacca Furredport Backersuns Mymensing	6 h		Divnl. Total .	Ao	4,063 10,556 16,898 27,520 69,037			4,033 10,556 16,894 27,529 58,037	66,336	3,033 175 259 4,067	8,065 70 8,135	16,510 872 1,911		1	=======================================	111	:::	1
i.	Cur	LYGO	nd Division.						7,960	1,120						-		1
Chittegong Tipperah Noakholly		:1::			1,997 4,513 2,062 9,372	::::	1.997 4,513 2,962 9,372	<u> </u>	16,590	1,534	417	7,660 648  5.808		29	=	:::	=======================================	-
Patria	P.	ART.	Division.	Ac	48,977 11,511			48,977 11,651	60,742 34 600	11,648 1,971	1.199	19,192		l::	1,906	-	· :::	
Patria Gya Shahabad Mazufferpo Durbhungs Barun Chumparu	re				20,426 0,964 7,732 19,469 0,721			20,125 0,068 7,732 10,108 9,721	14,014 16,326 21,211 15,849 	140 279	266	1,231 12,044 1,368 12,473 1,528 47,776		1 1 1	1,906	11111		-
•	D		Divnl. Total	-		-		-		-				<u> </u>	-	H		-
Monghyr Bhaznipon Purnesh Maldah Sonthal Per					767 1,981 4,618 7,621 2,423			707 1,981 4,618 7,631 2,325	28,9% 24,528 10,44% 315 3,462 67,671	1,993 4,577 3,145 425	838 1,007 959 801	9,690 9,967 80	23  15j	11111	H20	111111	514 514	٠l.
1	O	risea.	Divnl. Total .  Division.	-							2,500			۳	CAN	F		1
Pooree Unitack Balasore		1	Divnl. Total		22,2(0 7,621 29,821			22,200 7,021 29,821	12,213	2,698 2,698	533 533	9,772 1,223 11,254	"ii	 	=======================================	] [] []	-:: -::-	
-i'		NAG	PORE DIVISION.		13,758			11,759		854								1
Hazaribagi Lohardugg Manbhoom Singhbhoon	i	-	Dival. Total		11,758 19,672 7,239 2,049 31,709 5,78,438	32,957		11,759 10,678 7,230 2,040 31,709 5,78,438	8,51,080	895 1.55.825	312 1,559 1,871 19,418	3:30 7:17 1,007	201	239	2,736	25 25 38	514	

xix

Municipalities, Unions, and Stations in Bengal during the year 1882-43.

				16	····	****			industrial e testa	17	Ī	18	19	20	21	
		made farman			RECEIPI	8,			•	Dest.		year, excluding balance.		(oclumn 15) per	wn in column 15,	
Bestientions speder special Acts.	Proceeds of land, &c.	Income from markets (rents, foes, sale of refuse, &c.),	Conservance and read cleanum (fees, salo presentanthisoil, street-refuse, &c.),	Municipal fines.	Payments for municipal services rendered to universities.	Greating from pro-	Sending front of nu- ningal lends, recept- fron public gardens &c.).	Total	Loans.	Deposits (contractors' salaries unjund, &c.).	Адуапсея.	Tetal income of year, ex	Total, including balance	Inc. l-me of farition head of population.	Incid-nce of income shown per head of population.	\$2.250f 4.33
Bs. 716 424 1,768 6,022 161	Re. 130 50 53	Re. 940 1,357 1,034 2,500 372 54	Rs.	Rs. 656 549 1,657 6,838 200 67	Rs. 9,923 2,860	108	Rs. 7,905 4,586 7,312 10,416 790 166	Rs. 20,140 7,574 15,525 26,651 1,502 511	Rs.	Rs. 1,329 3,712 950	Rs.	Rs. 85,253 85,555 1,35,555 2,57,515 15,140 4,630	Rs. 98,728 51,096 1,78,249 2,40,905 27,778 6,255	By.A.P 0 14 11 0 5 8 0 10 5 2 2 4 0 3 8	Bs.A.P. 1 3 11 0 7 1 0 10 3 2 3 11 0 4 0 0 9 8	
9,198	213	7,517	542	9,936	12,732	404	31,169	71,785		4,021		5,79,217	6,00,751	0 15 3	1 1 7	
17,344	5,508 1	100 53	521	10,259 595 145 1 2,090	L3,607 949	1,275 3,990	\$4,403 7,440 7,415 5,23 7,537	95,714 9,757 7,020 1,769 14,176		6,205	5,561	6,72,998 71,65 n 15,542 9,914 75,022				
17,373	609,3	163	221	13.130	14,565	5,175	72,120	1,29,046		5,205	8,561	8,19,416			1 2 6	
539 724	38	88,074	68.2 868 50 50	273 147 174 74 83 1,087 172	139 431  41	y.203	1,917 1,973 7,978 4,148 1,911 12,878 272	2,648 8,258 8,512 4,260 1,074 65,015		  8		27,714 10,113 18,044 21,022 9,346 80,507 4,984	31,744 28,263 27,8 6 25,249 13,500 88,360 5,524	0 10	1 3 11 1 5 8 4 9 4 6 11 8 5 7 5 1	
1,063	39	33,074	1,155	1,912	Gff1	2,206	50,093	75,261		8		1,74,212	2,23,445	0 13	1 7 10	
2,312 2,611	416 126 15		ï2	613 94 250 141	961 2,021 1,112	600	16,079 601 1,1% 1,1%	19,980 2,454 4,511 5,683		 515		1.45.518 15,542 22,626 53,776	1 44,243 17,501 27,514 55,778		1 6 11 3 6 7 11 0 7 2 0 7 8	
4,963	557		12	1,144	6,297	650	19,304	31,357		413		2,15,791	2,67,840	0 11	0 15 5	
194 23 		1,268	51 51	318 117 29 	415 187 	***	2,689 4,737 1,553 8,950	4,905 5,094 1,633				23,889 22,152 6,009	87,764 24,833 7,913 70,030		0 14 8 0 11 6 5 0 15 6	
					1.113	1.510	15,323	23,575			1,950	1,62,090	U 27 50b		0 7 5	
=	359	3.813	133	4,191 1,375 1,096 425		2,121	6,912 6,913 4,201	85,259 12,295 6,201 2,914	::::::: ::::::::::::::::::::::::::::::	300		\$5,150 48,619 41,739 83,500	1,01,158 60 1.5 55,160 56 11	0 6 6 0 8 0 6	0 7 8 0 8 0 8 0 6 1	
		8,134	162	2,304 437 289		*****	25, 569 3,966	26, 36 4, 535	15			85,96 r 16,474	18.4.00	0 8	0 7 3 0 7 2 0 13 6 0 8 6	
	418	11,611	315	10,200	1,112	20,500	65,723	1,15,515	080	300	1,950	1,68,277	6.32,470	0 4 1	0 5	
836  01		3,083 455 955 1,553	3 202	649 7~6 213 37 4m			6,282 48,382 5,160 2,031 2,089	10,602 49,166 5,822 5,087 4,594			254,	52,690 97,955 24,991 11,454 12,663	65 853 1,-3, 21 52, 56 12,330 18,56	0 9 1	1 5 5 1 1 5 9 1 0 10 8 1 0 15 P	
911	193	5,838	813	2,043			63,944	78,671	<del></del>	<b>-;</b> "	250	1.90,652	2,82,.05	0 11 15	1 15 7	
1,04:	324	1,052	6	426 811 120	ïµ	4,000 640 	8,710 8,884 112	8,301 9,128 261		80		20,903 41,713 9,673 75,280	29,416 57,345 14,409	0 8 0 7		
1,16	314	1,946	- 6	809	141	4,655	0,154	18,000		80	_===	75,280	BH,651	1		
23	90	2,312			877		1,514 2,039 604 226	3,434 5,104 8,165 465	510		250 	16,565 14,634 12,750 2,514	20,752 22,011 15,092 8,972	0 7 0 5	A 0 9 10 6 0 6 8	
800	-			885	877	89,684	4,343 3,04,750	12,168 5,89,258	1,499	10.007	250	48,667 26,19,475	61,727	-	0 0 14 0	
85,08	7,703	71,774	3,228	40,708	36.314	av,003	0,02,100	0,00,203	1,500	10,027	8,1131	20, -0, 713	31,29,127 5	1	.,	1

#### FORM No. II.

# STATEMENTS OF EXPENDITURE

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

## FORM No. 11.-Statement showing the Expenditure of Fir

1		2	) s		•	<del>пастана на</del>	6			7			
							General Me	PSTABLISH- RT.	,	UBLIC SAPET	г.	(a)	(6)
NAME OF DISTRICT.		Serial number.	Manr of Musicipaliz	T.	Balance from previous year.	Income during the year,	Office establishment, In- species, Penorary Maris- truc's establishment, &c.	(Collection of mitneital taxes in luding ortho (establishment) in the purphase of a moning to Ks, paper, movey loace, rejent to outposts, &c.).	Fire festablishment, purchere, of inventions, buckets, repairs, &c.).	Lighting (ostable/ment. purchase of lamps, oil, repairs, &c.).	Poire (establishment, pur- chase of clothing, lanterns, &c., repairs to outposts, &c.),	Registration of births and deaths.	Buildings and other works (erection of slaughter- houses, intriness, &c.).
в	URDY	VAN 1	Division.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra,	Ra.
Burdwan	}	1	Burdwan		2,482	50,921	5,207	957		1,488		41	*****
Midnapore		2	Midnapore		801	20,118	600	740			EW1		21
Hooghly	{	3 4 5	Hooghly and osurah Serumporo Un'erparah	Chin-	11,216 1,637 730	46,069 43,797 6,533	2 478 3,419 953	1,666 1,628 185		8,152 1,396 457	1,000 676 93	192	841 414 94
			Total		13,583	67,::38	7,221	5,119		5,019	1,770	193	1,373
Howrah		0	Howrah	•••	12,100	2,67,7)5	19,996	5,530	4,020	82,563	35.721		*****
			Divnl. Total	•	27,056	4,31.803	\$3,126	10,670	4,020	39,050	38,040	533	1,394
D <sub>n</sub>	<b>Darr</b>		DIVISION.										
24-Pergunnaha		5 NUX	Suburban		45,815	5.81,286	86,468	72,919	13,056	81,902	82,105	1,825	5,049
	٠		Kielmachur				1.895	1.314				435	1,764
Nuddea	~{	8 9 10	Santipore Ranaghat		5.777 5.722 797	95,390 17,197 0,779	2,1::7 1,052	871 50			519 125	::::::	139
			Total	•••	9,796	49,516	4,617	2.321		6	614	435	2,005
Jessore	•••	11	Jessore	•••	1,703	16,751	1,502			552	146		
			Divnl. Total	•••	57,314	4,146,533	40,507	15,148	18,056	82,460	82,595	1.760	7,953
BAJSHAHYE	AND	Cooc	T BEBAR DIVIS	on.	1								
Rajahahyo		12	Rampore Beaul		2.460	19,552	1,688	1,241		883	283	6	275
Durjochng		13	Darjeeling		4,360	71,211	3,750	700		807	845		8 500
			Divol. Total		6,820	93,763	5,412	2,001		1,218	60s	6	8,584
			V1810%.										
Dacea	{	14 15	Dacen Naramennge	::	32,315 4,503	1,21,051 17,155	6,246 8e6	6,115 865		2,613	\$13 \$13		
			Divni, Total		37,208	1,41,207	6,632	6,080		2,423	251	<del></del>	100
-			Damana a										
Chittagong	ITTA	16 DKO4	Division.		12,872	91,633	798	1.426	,				209
Tipperah	•••		Comillah		1,143	16,71:	853	603			216		616
			Divnl, Total		14,315	34,015	1,646	1,928			216		855
	PAT:	A D	TISION,										
Patna		18	Patna		41,436	1,02,206	8,201	3,835		4,699	1,038		
Gya	•••	19	Cya		9,680	72,537	1,203	1,796		3,211	1,179		7.096
Shuhabad	***	20	Arrah		6,691	19,249	1,849			3,703	417	8	1,252
Mornilerpare	•••	21	Mozusterpore	•••	8,028	32,063	8,372	1,035		1,025	814		
Darbhunga		22	Durbhungs Chupra	•••	13,492	28,650	3,812	56		850	591		315
Sarun	1	40	Chupra Divnl. Total		1,039 82,666	44,709 2,99 SI3	17,869	7,915		13,467	5,308	18	1,300 9,956
					,.00	4,0.1119	17,70.7			70,-01	0,000		<b>7,80</b> 6
Mongleye		PORB 24	Division,   Monghyr		12,506			1.622		480		1	٠
Phaguipore	-	25	Monghyr Ehsgulpere		3,810	56,530	1,621	3,035			659		3,598
Purneah			Purneah		4,744	19,628	1,276	994			563		1,821
			Dival. Total		21,349	1,50,016	4,098	6,451		449	1,214		5,684
	OHIVE	A De-	VIBION.	ľ									
Pooree	1	217 217	Pourre		6,344	20 M2	610	862			442		
	- 1		GRAND TOTAL		2,57,09:	17,71,972	1,09,990	81,070	17,076	80,66	1,20,034	2,012	84,726
			1		1,004		1,00,000	41,010	17,070	011000	-, 21',074	2,012	49,726

## Class Municipalities in Bengal during the year 1882-88.

			<del>- 11,111 - 12,1</del>	<del></del>					Taren y	- A
	····	<del></del>	PUBLIC	HBALTU.				<del></del>		<del></del>
(0)	(d)	(a)	(5)	(g)	(h)		(1)		(I)	
			!	盘齿	ė ė		Conservancy	ŗ.	4	
Repairs (to market, dispersary, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Waker-works (establishmens, repairs).	Road-watering (establish- ment, purchase of water- enris, repairs &c.).	Read-cleaning (establish- nont, purchase sad re- pair of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry-earth, land for burying night, east, &c.	Refunds, &c., of fines or over-assesments.	Remissions of cera	Orningse works (establish- ment, rejours).	RHEARES.
Ra.	Re.	Re.	Rs,	Rs.	Rs.	Rs. 9,219	Re.	Rs.	Re.	
148	4,303 8,332	120	73	1,855	1,220	7,775			1,375	
				859						
80	1,200 (03	240 1:0 27		1,103 44	1,209	14,(96) 6,935 199	*****		4,777 80	
80	1,803	8F7		2,003	1,209	21,027			4,857	
	4,039	750		9,038	48,570	78,787	936		6,758	
178	18,476	1,345	73	13,091	880,58	1,16,758	326		12,928	
	2,967	2,550		17,086	23,614	1,00,172	1/0	531	10,125	
460	2,639 601 404	20 63 12	2,128	500	1,851 1,761 993	1,181	3	::::::	901 777 105	
489	8,904	101	6,653	500	4,515	1,181			1,576	
835	2,194		172		204	8,406	<del></del>		813	
724	8,305	2.651	2,394	17,58G	88,457	1,01,750	161	331	12,811	
	2,100° 2,463 4,562	265 144 409	1,632	819	1,005 4,633 6,613	8,042 15,735 18,777		11141	598 5,810 6,103	
"···· <sub>107</sub>	8,261 1,316	863 28	14,114	980 44	10,196	30,473 3,448			1,622 G:J	
107	9,577	881	14,144	3,012	10,106	31,321			2,283	
	3,700	255	21H	831	550	5,093 7,158			779	
48	2,883 5,679	213	244	795	550	19,251			779	
	9,186	402		3,976	14,218	1,790	95		84	
259	8,374	38		660		10,654			17,752	
1,540	2,750	147	117	374	4,819					
40	4,8#8 511	120	121	2,037	2,553	4,830			£45	
667	5,882	343	184	1,402		5,796				
2,512	23,985	1,010	423	12,343	22,590	21,951	y5		18,718	
1,857	5,004	369		76	2,256	5,674			455	
2,015	2,648	101	1,978		2,062	10,655				
108	1,429	127		142	973	1,798			2,142	
2,418	9,076	880	1,978	218	5,191	17,937			2,897	
	880		*****			9,858			514	
5,987	75,950	6,589	20,891	45,809	1,88,818	3,38,630	683	331	57,181	

FORM No. 11 .- Statement showing the Expenditure of First

1		1 8	8		TI	8		9	100		10			-	11
					$ \cdot $	PUBLIC MEAUTH-could.		Punte instruc- tion.	Public Conaenierce						cial forada.
NAME OF DISTRICT.						Othermo				Publio	works.	T	T	ğ	provinc
		Serial number.	NAME OF	Name of Municipality.		Markets and slaughter- bouses (establish- ment, contingencies).	Public garden (estab- lishment, purchase of sectle, reprir of well, purchase of bullocks, &u.).	Contributions to schools	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	Contribution to local or provincial
	Burd		Divisios.			Rs.	Rs.	Re.	Rs.	Rs.	Ra.	Rs.	Rs.	· Ra.	D
Burdwan	***	1	Burdwan	•••	-			915	2NN 525	19,961	521	770	800	1,733	
Midnuporo	•••	2	Midnapore	***	-			450	525	2,518				296	80
iooghiy	{	3 '4' 6	Hooghly and C suruh Serumpore Utterpurah	Jain-				625 193	785	8,705 9,125 808		2,664 46		23d 252	
			Total	•••	-			870	785	18,638		2,710	·····	449	*****
lowrah		1 0	Howrah			2,509		1,760			9,243				
			Divnl, Total		=	2,509		- 5.981	1,508	84,112	9,701	3, 140	500	2,419	Sr
F - Pergunnal		BNCY	Division.				7 <u>9</u> 0	3,000	30,122	64,896		Ì		4,433	
- rerguinm	bs		Kishnaghur		-		213		1,104	6,802	332	140		100	
uddes	{	8 D 10	Santipore Ranaghut		_		141	4,111 270 4,0~1	879 60	8,876 9,917 (* 566				340	
sesore		n	Jessoro	•••	-		354	145	1,367	1,009	382	140		758	8
pasore	•••	1 44	Divnl. Total	 	_		1.165	7,428	37.925	80,721	882	110		5,221	5
Rajehany	e ard		T BRUAL DIVISI												,
ajshahye	•••		Ramporn Beaule	cah	_			167	770	3,908	811	412		701	******
rjeeling	•••	13	Darjechng Divnt. Total		-	120		767	6,729 7,449	17,050		412		1,151	
	Dace		VISIOR.												
acca.	{	14	Darea Naraingunge			*****	411	778	3,953 126	27,781	6,170		196	553	,
			Divni, Total		-	<del> </del>	441	778	4,07.2	233	7,580		196	100	
			Division.		_						<del></del>				
iiturong	UITTA		Chittagong				<b></b>	539	1,260	12,572	1.554	2.374		819	1
phorny nreshori			Comillah					6.51	1,200	2.564	1,554	2,374		164	
			Divni, Total		_			558	1,463	15,136	1,554	2,871		468	
	Pars	A Dri	TIBION.												
tos		18	Patna				2,059	1,439	1,326	27,105	1,500	81		000	
na		10	Gув					400		12,154	1,000	1,211		458	
mhabed		20	Arrah		-	.,,,,		1	750	5,953					
ozuller po <b>r</b> e		21	Mozufferpore				·	300	792	12.256		*****		526	
orbhunga		22	Dorbhunga					300		14,357	213				
run		23	Chupra					229	848	4,749				605	
e-		*****	Divnl. Total Division.		_		2,082	2,787	3,754	74,644	1,773	1,263		2,345	
имрат Тери		PORSE .		- 1		144	1,071	Rott	2,773	8,176	4,360	1,618	ŀ	790	7
hagulpræe		25	Bhagulpore			48	510		1,825	14,279	4,360	1,018	*****	551	
brueah			Purneab			528	310	71	3.598	4.773				88	
	,	/	Divol. Total			720	1,881	. 1,490		27,218	4,900	1,154		1,868	
	Ortes	A Die	INION	ľ											-595
oeme	O1:186		Pooren				•••••	*****	334	8,019		23		267	· · · · · · · · · · · · · · · · · · ·

P. 18

# Chass Municipalities in Bengal during the year 1882-88.

		19	·		18	14		18		
		Dent,					BALANC	E AT CLOSE	OF YEAR,	
Ja.	Inte	Interest 3		- G			ļ	نوا		
Louis, instalments during the year.	On account of hast year.	On account of current year.	Deposits (salaries attached, contractors, &c.),	Advances (on secount of departmental norks, &c.).	Miscellaneous,	To al expenditure.	Depresta,	Actual municipal balance	Total,	Remarce.
Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Rv.	Rs.	Rs.	Rs.	
6,951	284	865	1,424		2,785	56,535	1,460	568	2,904	
					g 2×1	20,119			81,0	
:::::: ::::::	, ,	*****	455		1,564 10 445 449	41,265 40,325 8,636	683	10,177 5.106 1,630	(4 -6) 5,106 1,69	
	.,,		465		12,935	\$7,200	083	60 610	23,596	
6,551	284	305	1.879		6,536	1.71 312	3,153	1, vi.3 2d, 5+4	29,607	
6,531	254	3/1	1.878		59,147	1.71 812	3,183	28,104	21,637	
	.,,		1°C,8	18,990	10,005	4, 8,530	R,(121)	v0,231	55.251	
		:::::::::::::::::::::::::::::::::::::::	===	·:	1,538	85.575 16.137		5,010 4 722	5 o to 1 7.50 3 in	
				-"	1,813	5,7 H' 47,720		10,500	10,506	
					192	12,000		6,850	6,359	
	•••••		8,204	13 990	15,000	5,14,615	5,020	97,142	1,05 202	
* *.857	428	11,272			- 17	19,165 76 (11		2 G	2,556 2,460	
2,867	428	3,272	<u></u>	<u></u>	1.091	95,576		5,016	5,016	
	::::: •	,,,,,,	:::::		3,948 80a	. 1.21.317 11.328		82,053 10,818	32,652 10,818	
					4,751	1,35,545		43,870	42,870	
					2,072	32,417		2,00%	2 664	
					26	16,580 1		1,575	1,576	
	<del></del>				2,694	49,901		8,409	3,609	
				1,200	8,256	87,313	20,253	36,076	56,329	
				625	8,777	65,931		16,286	16,286	
G10	80		_==		1,536	23,412		1,909	1,905	
935		174			966	31,754		6,737	12,2.8	
			<del></del>		17,897	39,845		5,902	5,902	
1,845	89	171		1,825	28,500	2,82,550	20,253	79,167	99,420	
<u>v</u>	<u></u>		8		2,017	41,900		7.245	7,945	
2,800	15	40	200	2,273	395	51,225		46,639	40,650	
					490	21,177	.,	3,196	3,190	
2,800	. 15	60	208	2,273	2,941	1,14.802		67,074	57,074	
*****					362	16,356		12,590	32 894	
14,058	816	8,671	10,381	18,058	77,290	16,73,280	81 420	8,24,352	8,55,774	

1		2	8		•	5		•		7		<u> </u>	-		
							Gereral Mi	retablish- Bt.	1	PUBLIC SAFRIY		(a)	(8)		
Name of Dis- trict.		Berial number.	Name of Municipalit	NAME OF MURICIPALITY.		Name of Unicipality.		Incone during the year.	Office establishment, Inspector, Honorary Maristrale's establishment, &c.	Collection of municipal taxes, no binding certoi (establishment), purchase of account books, paper, noney boxes, repair to out posts, &c.).	Fire (éstablishment, pur- chase of fire-engine, buc- kets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.).	Police festablishment, pur- etase of clothuns, lanberra, &c., repairs to outposts, &c.).	Registration of births and destits.	Buildings and other works (erection of slanguter- houses, latring, &c.).
1	URD	WAN I	DIVISION.		Pa,	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs		
Burdwan	{	1 2 8 4	Culma Cutws Dainha Rancegungo	••• ••• •••	5,169 921 1,063 3,307	9,862 6,751 8,652 9,200	471	672 742 567 531		034  284	14 14	****** ***** *****			
Bankoora	{	6	Total Rankoora Bišhenpore Total		16,760 668 1,400 J,968	7,078 3,694 10,772	853 260 813	144 964 408	190 68 258	176	254 126 350	*****			
Beerbhoom Nidnapore	_{_	7 8 9 10	Tumbok Chattel Chunderkona Ramjerbunpore		1,619 1,016 5,102 2,085 2,869 932	\$,636 6,566 4,413 3,237 2 179	208 219 148 120 05 72	450 225 303 210 229	3t	24	96 129 138 167	12	90		
Hooghly	{	12	Total  Bansberish Baidynbatty Bhuddessur		19.656 1.947 8.571 778 465	37,107 3,053 11,066	654 235 1,224 660	1,143 216 632 664		2 h (12 t (12 t	385 125 805 2 8 100	13  60 8a	20 30 30 30 30		
	(	16	Total  Divnl. Total  Divrsion.	-	495 6,156 33,158	7,005 8,157 25,754 90,121	450 2.807 4,807	231 1,543 6,086	460 752	1,650 2,868	760 1,863	109	6		
34-Pergunnaha		17 18 19 20 21 22 23 24 24 25 27 29 30 30	Barungore South Suburban Rajpore Bart ipore Bart ipore Bouth Dun-Dun Bouth Dun-Dun South Barrack,pot North Duto Sanh Barrack,pot North Julio Sanhati Bassirhat Taki Baduria Goverdango	:::	2,863 1,985 302 764 1,761 2,667 3,712 1,768 5,146 6,589 2,073 843 6,689 4,703	23,359 24,957 8,085 4,687 4,154 6,579 4,861 11,683 10,135 11,436 6,688 2,677 5,630 3,901	1,749 1,443 444 454 100 110 524 266 267 277 278 282 149 233 243	1,398 1,870 290 174 335 571 427 1,360 7,82 434 454 477 548 538		75	1,030 1,570 834  233 135 1,039 627 347 677 157 100 141		11		
fardilea	-{	33 83 34 35 36 37	Nudden Kushten Comercolly Meherpore Meherpore Meherpore Birnagore		31,467 182 313 204 51 520 619	1,40,077 3,925 4,414 3,543 3,679 1,872 2,619	2590 214 108 232 147	11,085 407 462 473 981 206 418		73	6,684 128  62 163		3		
Chulua	{	38 29 40	Total Satkhirah Chandura Debhasta Total		2,822 356 254 615	19,632 5,447 2,619 1,618	1,030   180 50 48	2,949 625 625 451		46	203 261 194 113 480		3		
ในการโดยไดยังเรี	{	41 43 43 44	Berhampore Lathugh Jangupore Kandi	1111	9,6%5 7,206 674 706	24,885 33,277 9,056 7,725	847 1,538 60 692	1,099 1,536 755	1000 1000 1000 1000	1,860 1,400 60	829 214	90	1,5		
Raishaurb Trougsbull	_	Cooci	Total Divnl, Total I BERAR DIVISION Dinageporo	- 1	18,131 57,074 12,688	76,022 2,44,640 16,175	10,827	19,637		2,826 2,947	1,043 8,490	20	1,5 8,1		
ubna ubna	{	46 47 48	Nattore Pulma Serajgungo		4,501 1,200 8,018	8,162 10,068 10,934	473 813 443	402 1,009 900			152 104 232	18	. ys		
Rogra	{	49 60	Total Bogra Sherepore Total		1,959 2,184 4,143	21,023 6,011 8,855 9,866	768 245 200 528	2,064 371 135 506	509 509	174 200 883	846	100 to	******		
Bungpere Darjecting		51 52	Rungpore Kurseong Dival, Total	==	9,772 3,103 37,894	18,044 6,0% 78,455	2,166 283 4,780	624 430 4,876		140	118		1,64 1,64		

				8	***************************************		TTT LLESS			
			Pr	BLIC SEALT						
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de de	285		) jeen			¦	Conwevan		[]	
Repairs (to market, dispen- sary, &c.).	Maintenance of medical in sliuitors dispensary es isbiringant, purchase medicines, &c.).	Vaccination (establishment).	Water-works (establishmen), repairs),	Badwarrers (establedament, premese of water-	Road-oben in feeterlish- ment, pressenti repair of dust-bas, Ac.).	Forth siment reprise, problems, of curs, the c	R.furds, &c., of flict	R mission of rees.	Premary works (certifish- ment, repairs),	Rumarus.
Re.	Rs.	Re.	lts.	Rs.	Rs.	R8.	Es.	Rs.	Re.	
80	1,318	21	3,198	23C 10	216	1,490 77. 111 1,21		· .	1,800 400 317	
 Bu	2,350	130	*	610	216			o! — —	2,916	
	1,626 935	9'			194 <b>3</b> 730	36			157	
	2,461	109		:	1,700	30		-	177	
	925	39				1,149		-	295	
69	5(e) (27 07)	:::		n.	:	3°2 10°.	1	:	104	
	236 181	1 :	1 :-			108		1 "		
185	2,267			31		65.1			101	
55	9 '0 705 167	30 30 00 00	".	179	391	115 2,909 1,552 790			241	
14 (				<u> </u>	170					
185	1,0% 10,420	126		179 523	521 2,146	1 475			3,753	
i		i					80	<u>'</u>	-	
30	2,185 493	50° 60 	1,925			1,938 036 873 509	<u></u>	::::	1,196 1,107 474 210	
****	3An 78 170			:::		250	ł		5:1	
===		26 76 87 76 79 74		:::::	77.77	661 589	====		801	
	1,802 1,608 278 860	7-5		===		589 948 1,087 593 146 789 929	:: <u>:</u>		217 4,514 318	
	360	*****		===	7	7 H)			380	
133	7,513	8.8	1,2.5			8.174	<u>"</u> -		10,140	
::::	160	11	: :	21	105				165 9:3	
	460	::			105 369 76 60				9:3 80 10	
	1,752				551		*****			
	1,805		100	21	824 9"	53	<del></del>		1,497	
		·			9 10 70	· :::		*****	150 90 100	
	1,303		100		174				340	
	2.167 2,999 2,\$11 3,405		1.060	1,110 715 , 10		6,574 1,176 685		*****	1,0°C 925	
	19,822		1 040	1,928		581 9,016			2,261	
133	21,392	300	2,545	1,947	998	17,217		<del></del>	14,239	
-										
	1,816	45	700		728	5,118			517 561	
243	1.000 2,148		3140	322		1,583	8			
243	3,198		390			2,933			44	
	249 649	21	3ú3	2×10	491	162			472 150	
	849	21	8C0	113	773	162			622	
	2,831	144	ing		580	1,709			16,039	
368	6,998	210	4,205			1,360			a. 17,805	
	Opening	-10	4,200	753	2,393	9,282	8		17,865	

xxvi

FORM No. 11.—Statement showing the Expenditure of Second Class

1		3	3		•	5	(	1		7	*****	********	ar
***************************************							(ienera). F Me:		P	EBLIC SAFETY		(a)	(6)
Name of Distric	T.	Serial number.	NAME OF MUNICIPALITY	r.	Balance from previous tear.	Income during the year.	Office establishment, impection. Hencery Magic trate's (shiblishment, &c.	Collection of municipal tones, included out a tecknish- port, gur inse of account book, paper, mong-coxe, r pair to catherie, &c.).	Fre (stail'ishment, par- chase of livements, onc- kels, regains, ac.).	Lesking festablishment, prischase of lamps, od, 18- poirs, du.).	Pol: e (establi-hment, pur- chase et el chibing, mitterer, &c., repairs to out, ests, &c.).	Registration of births and deaths.	Raildings and other works leree ion of shagsher- houses, latring, &c.).
	DACC	a Di	VIBION,		Rs.	Rs.	Rs,	Rs.	ks.	Rs,	Rs.	Rs.	Ra.
Purresciporo	{	53 54 55	Forreedpore Goalando Madauporo		1 837 856 1,424	8 444 3,545 3,643	163 112 72	818 273 877			142 40 87		
Backergungo	{	56 57 58	Total Burrien! Nalchit'y Jimilakattı .	:	5,619 503 1,740 215	18,5% 19,5% 19,5% 1,578	877 804 25 15	1,003 0.00 81 2 286		621 - 400	278		131
Mymeusingh	-{	59 60 61 63 63	Total Nassirabad Muktagacha Jumatpore Sherepore Kishotegungo Bazu pore	1 1.1.11	2.278 811 9,375 508 494 248 323	16,050 9,556 4,15 5,15 4,315 8,555 1,850	047 956 9, 0 9 7 255 91	1.957 1.056 256 732 656 499 127		1.021	75 76 76 76	   	195 77 136 204
•			Total		k,64g 10,639	20,185 50,626	1,684	5,716 6,196	2"	1,021	278 556	95	411
Cı	(IPTA	HUNG	Division.		;								
Chittagong Tipperah Noakhoily		66 67	Cox's Berar Brahmumberiah Noakholty Divid, Total		7.58 2,010 4,646	5,000 5,000 12 701	312	405 405 15 1			58 151 98 502	5	4×8 281 281 086
	PATE		VISION.	į			i						
Petus	{	68 69	Barb Behai . Total		9,955 1,615 3,843	7,869 18,499 26,968	45) 716 1,161	1,074 1,074		50	210 210		132
Shahabad	{	70 71 72 73 74	Jugdispore	::	1,742 1,-1 925 574 62-1	1 (%) 5,748 6,554 11 (22) 7, Rec	827 363 526 963 114	963 579 692  278		909 259	48 151 236 281 	:- :- : .	86 182 45
Motullerpore	{	75 76 77	Hajeepore Laigunge Sitamarin Total	::	1,000 461 461 470 1,527	27 182 6,663 8 015 1,592	2,019 77 75 241 433	1,562 594 450		File Sino	227 155 		318
Durbhungs	{	78 79	Hoserah Modhubani , Total		17 1,391 1,411	5 919 7,440 10,959	7.7 800 1,027	43 387 £0	·		176 110 246	******	30 48 78
Sarun	{	80 61	Revilgunge Sewan Total		4,201 2,451 6,715	14,777 6,581 20,564	786 615 1,133	408 408 1,065			917 186 863		1,100
Chumparun	{:	82 83	Motibari Betrah Total Divid. Total		2,162 2,162 21,725	2,571 10,905 16,474 1,12,613	143 150 323 6,384	1,451 6,921		 J,508	58 174 233 2,140	156 156 158	417 780 1,177 3,019
Bu	AG V L	PORE	Division.	1									
išhazulpore Muldub		84 85 66	Colgong English Bazar Old Maldan 'Total		1,556 271 706 977	8,901 8,0,9 3, 93 11,35,	516 172 400	210 482 366			57 3 50 53		
Southal Persu	ansks,	57	ikochur Divat, Total		6,098 6,341	4,444	65	1,426		90	67		18 61

				8					1	
				PUBLIC HE	ATTW.					
(e)	(d)	(e)	( <b>f</b> )	(g)	(h)		(i)		G)	
dispen-	9 de 1	ef.	nent,	ter.	lish.	(	Conservancy		- ig	
market, dis	Maintenance of medical in- cifrations (dispensary estab- lishment, purchase of medicines, &c.).	Faccination (establishment)	Water-works (establishment, rrpairs).	Road-watering (establish- ment, purchase of water- carle, regoirs, &c.).	ng festablish- three and repair is, &c. 1,	nt repairs, of carts, land for night-soil,	of finer	of cess.	inare words (establish- ini: reju.re).	Вниавич.
Repairs (to market, sary, &c.).	Naintenane critutions ( lisbment, medicines,	Vaccination	Water-work repairs).	Road-water ment, pur carts, repa	R. ad-c'euning ment, purchases el dust-bins, &c.)	Evvolutionent repairs, juvelines of carris, legenth, laid for barging night-soil,	Refunds, &c., of fines of over-assessments.	Retissions of	Designe w ment. refu	
Ra.	Rs.	Rs.	Rs.	Rs.	Ro.	Rs.	Rs.	Ra.	Rs.	
77	2016 2010 411		183 93	<b></b>	 96	1,355 1,617 681	***	:::	86 72 1.285	
77	1,695		273		96	8,056			1,285	
	1,214	27 :			772	2,498			367 15	
		27			72	16			*****	
	785			p	910	2,5/0			572 6(0	
===	295			65	50	43 i 95			5.9 84	
290	490 160 174		125		 839 85	. ,,,,,,				
200	1,844	10	125	0.3	423	2,958			738	
277	4,983	37	400	63	1,435	8,40%			2,551	[  -
	459	15	250			144				
4	1,930	48 I	128	G05	192	120			1,154	
	2,580	151	778	610	192	1,137			1.2(4)	
- <del></del>	2.501	40				789				
198	3,194	83		84		014,8		- : :		
198	5,695	132		31		4,834			<u></u>	
	618 1,072 75 2,703 627	60 60 60 	14	217	 	84 978 961 1,755 140		::::: ::::::::::::::::::::::::::::::::	277 1 19 102 13 53	
	5,095	200	11	219	31	8,914			606	
	1,273 145 50			 406	******	514 344 125			65	
	1,468	48		487	<del></del>	1,021		<del></del>	1:15	
	1,262 120		17 78	63 34		890 1,252			61	
	1,889		78 95	97		1,672			126	
14 62	1,230	164 180	938	418	1,986				390	
76	2,498	190	953	448	1,856	567 567	<u>.</u>		390	
	2,161 2,085	80		261	490				19	
		70				430			730	
274	20,084	744	1,002	1,526	499 2,416	11.943			749	
<u>,</u>	20,000		1,002	1,000	2,410				1,010	
	887	82			102	396			24	
	1,693 464	7				1,089 168			868 1,027	
	1,847				<del></del>	1,207			1,895	
67		<b></b>		10		1,164		<del></del>	131	-
67		61		10	199	2,767	******		2,050	
í		l	1	1	J.	ł	l			

FORM No. 11 .- Statement showing the Expenditure of Second Class

1	2	3		1	8	n	1		1	0	2.77.000	***************************************	11
	<del> </del>	İ	<u> </u>	PUBLIC HEA	MI — concld.	Public					•	*********	ļ
				(	k)	INSTRUC-			PrBLIC CO	SVENTENCE			icial fo
			}	Other n	ocasures,			Publi	o works,			ij	provi
NAME OF DISTRICT.	Serial number.	M nuicibyill Wywr ob	r.	Marketsand claughter- horses (retablish- merst. contingen- cies).	Public garden (estab- lishment, purchase of seeds, repair of well, purchase of bullocks, &n.).	Contributions to schools	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Surrey of land.	Other charges (printing, rewards, &c.).	Contribution to local or provincial funds.
Dav	cca Di	VISION.	1.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	lis.	Re.	Rs.	Re
Purresdipore	58 54 50	Furrecdpore Goalando Madariporo			1	96 55 96		939 379 1,150				11 22 128	
Backergungo	56 57 58	Totai Burrani Nalchit'y Jiminkatti				217 42 110 60	361	2,008 2,392 383 843		1,711		157	
Mymeneingh	69 60 81 62 63	Nassumbad Muktagucha Janutporo Sherepore Kaboregunge	= =		 50 203	212 78 600 965 235 225	361	3,618 3,579 2,550 1,934 1,151 570 550		1,714		171 167 70 71 121 40 22	
,	li oa	Bazitpore Total Divid, Total			259	2,190 2,640	361	10,184 15,850		1,714		527 507	
Сыгт	AGONG	Division.											
Pippersh	66	Cox's Bayar .  Brahmumberiah Noukholly Divid. Total				255 25 84	507	450 653 1,617 2,750	152	552		 2)	
P▲	TRA D	IVIBION.											-
Patna	68	Burh Bohnt Total				293 1,100		929 3,557	490	913		595 751	90
lhahabad	70 71 72 73 74	Jazdispore Buan Itsomraon bussrtum Bhulough	-			1,383 276 1,495 96	170 340	4,515 111 1,559 1,003 1,451 618	213			1,145	
liosufferpore	75 74 77	Hajeepare Iniguage Situmeni	-	224		1,806 190 191	350 112 	4,832 1,580 419 450 2,470	213 456 70 			48 319 274	42
Durbhunga		Rosserah Modhubam Total	::   <b>-</b>			55 55		408 525 993	985				93 93
Sarrus		Revilgunge Sewan Total Motihari				733 436 1,160		2,532 2,532	198	2,681	100	235 10 245 140	168
Свишерагив	{   83   83	Bettinh Total Divid. Total		224		76 166 243 5,015	180	1,720 17,071	19	3,591	100	217 217	Spg .
Duam	CLPOEL	Division,											<u> </u>
	-   84   85   86	Colgrang English Bazac Om Maldan Total		45		278 150 195	45 45 90	2,090 593 2,686		131		44 86	*****
Sonthal Pergunna	bs: 57	Divit, Total		45		55 675	90	422 3,538	#### ####	151		86	

## Municipalities in Bengal during the year 1882-83-continued.

	<del></del>		13			13	14		15		
			Dest.					BALA	RCE AT CLOSE	OF VEAR,	
	paid	]:	nterest.	led,	4.				1 4	<u> </u>	•
	Loans, instalments during the year.	On account of last year.	On account of current year.	Dywits (whrice attached coultractors, &c.).	Advances (on secount of de- partue neal works, &c.).	Miscellaneous.	Total expenditure.	Deporits.	Actual municipal balance	Total.	REWARES.
	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Ra.	
		::::::::::::::::::::::::::::::::::::::				10 <sup>4</sup> 46 187	2,455 4,873		5,546 1,966 486	3,590 1,000 196	
-						603	_1		5,972 3 1,831	5,973	
-		-		_'		652	1,357		2,061 200	1,951 2,061 250	
	**************************************				95 172	38 21 4 83 57	9,500	·	1,091 3,198 1,008 1,285 1,081 613	1,091 3,199 1,091 1,255 1,091 613	
ľ					197	1 994	25,581		N.276	8,276	
-		<del> </del> -		<del> </del> -	197	1,8(4)	51,702	129	15,540	18,463	
	****					GO.	2,520		913	913	
F						14	5,925		953	953	
-		<del></del>	-			223 301	1,005		3,325	1, 129 8,925	
•						23 1,278	6,523 16,241		5,614 5,973	8,614 5,878	
-			<del></del>		*****	1,296	22,741	-:	7,157	7.487 1,615 1,391	
	600	62	58 			219 202 2,359 231	1 823 5,883 5,102 31,112 2,232	****** **** **	1,615 1,391 \$77 1,691 1,056	1,391 577 1,691 1,096	
Ē	800	62	63			8,015	26,752		6,000	ff,thip	
L		*** **				458	0,958 2,918 1,450		712 649 602	718 550 602	
_						1,105	11,326		1,873	1,878	
-						1,223	3,457 5,165 8,623		470 3,269	479 3,269	
-			<del></del>			321 85	12,130 6,542	8,257	8,748 8,651 1,483	3,748 6,908 1,403	
-						404	18,672	3,257	1,403 5,134	1,403 S, 101	
	48	20	28			32 128	5, jul 7,467		1,423 3 916	1,582	
_	48	20	2A			160	12,888		F,749	5,718	
	. 848	82	81	<del></del>		7,382	1,01,024	3,257	30,060	38,317	
						141	2,903		2,55 +	2,854	
_					50	569 28	6,886 3,012	60	1,391	1,111	
_					80	597	9,923	50	2,832	2,403	
_					50	20 767	4,584 17,415	8,000	1,268	4,205	
		*****	11		•	767	17,610	8,060	6,173	0,224	

xxviii

## FORM No. II .- Statement showing the Expenditure of Second C:

1		2	3	Ī	4	6	6	··· 7215720040 ·	r.L.u-mayara	7			
		n edit same					GENERAL:		P	CRIIC SAPETY		(ø)	(8)
NAME OF DISTRICT.		Serial number.	NAME OF MUNICIPALITY		Balanco from prettous year.	Income during the year.	Office establishment, Inspection, Honorary Magis- trate's establishment, &c.	Collective of municipal faxes, including cetrol (establish- ment, purchase of account books, paper, money-loxes, repair to outposts, &c.).	Fire (establi-hment, pur- chase of fire-engine, buckets, repairs, &c.).	Lighting (establishment, purchase of laups, oil, repairs, &c.).	Police (establishment, pur- chase of clothins, lanterns, &c., repairs to outpost, &c.).	Registration of births and desits.	Buildings and other works (rection of saughter- houses, fatrines, &c.).
	ORISE	A DI	VISION.	1	Rs.	Rs.	Ba.	Rs.	Rs.	Rs.	Rs,	lis.	Rs.
	a	89	Cuttack with C	an-	11,438	37,885	1,430	2,246		3,338	686	128	2,6
Cuttack	{	89 90	Kentrapara Jajpere	::	1,021	4,390 2,428	•••••• ••••	613 641			63 50		
	- 1		'Total	[	12,791	44,712	1,430	8,510		3,338	795	128	2.70
Balasore	1	91	Bulasore		2,237	0,672	294	1,012			2		1,32
			Divni, Total	[	15,028	5 \$,384	1,724	4,569		3,338	797	128	4,6;
Сно	ra Na	GPOR	e Division.										
Hamribagh	{	92 23 94	Hazaribagh Chuttra Echak	=	1,746 2,392 449	8,226 5,621 2,721	****** ** •••	1,86 <b>\$</b> 420 400			 	209 209	
	- 1		Total	[	4,157	16,565		2,253		· ·		229	451
Lohardugga		95	Runcheo		4, 106	10,385	278	531		880	153		
Hanbhoom		96	Purulia		885	8,793	eiā	286			161		2,12
Bingbhoom		97	Chybassa		1,358	2,514	231	205			45		
	ļ		Divni. Total	[	10,815	38,257	1,029	3,355		RSO	869	229	2,573
	1		GRAND TOTAL	∫	1,93,462	7,11,926	32,689	54, 112	1,2%3	12,978	15,528	763	16,4:9

xxix Municipalities in Bengal during the year 1882-83—concluded.

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				Public 1	TRALTH.					
(c)	(d)	(e)	<b>(f</b> )	(g)	(h)		(i)		(j)	
dispen-	dia p	ent)	ment,	afer.	epair.		Conservancy		lish.	
Repairs (to married, dis	Maintenance of medical institutions dispensary cetablishment, purchase of medicines, &c.).	Vacc.nstion (establishment)	Vuter-works (-stablishment repuits).	Read-wetering (establish- merl, purchase of water- carls, repairs, &c.).	Rosd-cleaning (establish- met.1. prech380 and repair of dast-bins, &c ).	Ectablishment, renains, perchase of carts dry-aarth, land for intrying night-soil, &c.	Returds, &c., of fines or over-assessments,	Remission of cess.	Dramage works (establish raeut, repairs).	Remarks.
Ra.	Ra.	ßs.	Rs.	Re.	Rs.	Rs.	Rs.	tts.	lts,	
23	1,095	851	440	1,050	2,936	5,118	92		5,031	
	745 935	7	105	<b>3</b> 0	472		2	: ::	41	
23	2,775	358	549	1,080	3, 411	5,535	94		6,075	
	520	80		26		2,627			203	
23	5,294	814	F-5-4	1,106	3,411	8,163	91		5.279	
318	1,464 601	41			1,557 756 469	416		<u></u>	1,671 757	
318	2,065	44 '			2 742	¥15			1,831	
415	1,812	40	1		<u></u>	8,870			590	
670	780			<u> </u>		1,494				
	270					233		<u>i</u> j.	20.5	
1,434	4,457			إـــــــا	2,782	5,319			2,775	
2,782	80,620	2.625	12.671	6,434	16,265	74,713	142		51,681	

FORM No. II .- Statement showing the Expenditure of Uni-

1		2	8	•	5		6		7			
						Grnegal Mg	Esta Blish- NT.	P	UBIAC SAFETY		(a)	(8)
Name of District.		Serial number.	NAME OF MURICIPALITY.	Balance from previous year.	Income during the year.	Office estyblishment. Inspec- tion, Honorary Megistrate's establishment, &c.	Cellection of muncipal taves, including octrol feeth-lethiner; purchaser of a count books, pager, money boxes, repair to outposts, &c.),	Fire festablishment, pur- chase of fire-cua'nes, buc- kets, repairs, &c.).	Lichting (establishment, perchine of lamps, oil, repairs, &c.).	Prive (establishment, pur- chase of clothing, lanterns, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-
В	ULDW	ran 1	DIVISION.	Ra.	Rs.	Its,	Rs.	Rs.	Rs.	Re.	Rs.	R
Bankoora	{	1 2 3 4	Japore Patyshnir Sonamukhi Kompore	49 2,515 2,629 479	408 1,820 3,261 1,884	 66 80 13	85 215 380 214			19 76 151 71	 	
		Б	Total	5,670 84 22	7,368 552	20 30	- Birt			297		
looghly	{	6 7 8 0 10 11	Pandoonh	90% 286 195 244 (-22	1,303 2,353 1,628 313 2,371 1,130	30 131 90 36 132 107	2-1 31: 860 60 3:17 800			66 71 51 10 90 51		
			Total Divni. Total	2,655 8,325	9,882 17,200	556 716	1,573 2,447			369 (fd)		
Pæ	rai di	NCI	DIVISION.									
-Pergunusks uddes	{	12 13 14	Itonda Clugelah Juguli Total	647 635 211 746	1,658 2,825 647 3,512	103 188 69 198	177 581	***	: :::: : : :	70 129 16		
<b>SECT</b>	{	15 16	Keshubpere Kotechandpere	60° 1,178	795 2,316	266 461		*****				
	٠,		Total Divni, Total	1,840	3,051 8,214	720-	KU6					
		Canci	H BEHAR DIVISION.									
ipmore	1	17	l Julpigorce	630	4,991	511	214		41.1	206		
iers.	DAGG	18	rision. Munickgunge	1,520	4,308	52 L				379		
okurgungo	{	19 20 21	Bowfal Perozepore Backergume	588 668 1,158	1,401 2,613 2,050	15 5.2	145 371 318		487			:::
ymenningb		22	Tangani	2,111	6,907 1,591	67	711		437	355		_==
			Divul. Total .	1,201	14,966	GNO	1,545		137	6:34		
itna	{	23 24 25 26 27 28 29 39 30	Kingoni	2,35% 250 5,114 1,04% 1,56% 1,56% 0,040 2,203 8,053	3,923 1,492 8,489 1,761 1,214 5,107 8,611 10,002 1,187	14 25 49 49	805 152 456 40 70 409 886 630 154			97 05 314 59 66 139 129		
	Ì		Total	21,400	84,116	160	2,603		<u> </u>	920		
s	$\ $	32 53 34 85 36 37 38 40 40 41 42	Tikuri Jacodnugger Jacodnugger Jacodnugger Johanniad Nowada Huswa Rajuwii Shersotty Futtsinger Aurangabad Obra	2,278 5,210 715 416 437 444 729 810 770	2,367 2,276 1,236 1,012 859 585 1,235 462 7,692 517	21 60 48 50 38	278 300 141 110 111 94 201 123 108		139  145 145 75 434 175	163 110 132 89 63 42 89 89	72	
	1	41	Obra Nabinugger	1,311	517 529	21 21 270	141		1,118	90 25 26 868	138	
shabad	{	43 44	Chenari Nasrigunge	-5 157	940 1,218	3n2 339				83 46		
		ļ	Total	157	2,188	641				70		
osniferpore	-	45	Molunar Divni, Total	35,829	1,404	1,081	4.698		1,113	1,871	188	

#### in Bengal during the year 1882-83.

				Ревые п	EALTIL.					ĺ
(0)	(d)	(e)	(f)	(g)	(h)	Ī	(i)		(J)	
				曹美	4 1	<del>                                     </del>	Conservancy			
gið	medi opens	shme	lishm	(establish- of water- e ).	stabli od rep	Esse		1	(estabilsh-	REMARKS.
Repairs (26 market, dispen- eary, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repaire)	Road-watering (e. weet, muchase of carls, repairs, &c.).	Road-e'-aning (establish- m-nt, purchase and repair of dust-bins, &c ).	Establishment repairs, purchase of cars, dry-sarth, land for burying night-soil, Ac.	Refunds, &c., of fines or over-assessments.	Remissions of eese.	Drainago works (es ment, repairs).	
Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Ru.	Rn.	
	 190	*****	30		 245 518	·			66	
	190 20		::.::		219	-:::			133 315	
	210		80		982				914	
					*****	 176 133	******		:::::	
	755	******				133		*****	108	
		·····	-:::.	**************************************		333 23 51 84		· ::	85 G	
	755				*****	429			194	1
	965		30		943	420			1,109	
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					249					
814					:. <b>.:</b> :	٠ •			::"::	
314						•				
814					249	82	<del></del>	<del></del>		
	1,974				576	622				
						765		tet		
	110		::::::	***	23:1	:::::	: <u>:</u>		163	1
					20					Í
	110				250			<u></u>	165	<b>(</b>
*****	110				3140	765		<del></del>	453	ı
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						235			350	t .
••••	724		:::::			91 2,274 492		******		
		*****	====			660 802			 500	
	318					610 4,559 630	******		250	
						·			200	
,	1,042	24				10,663			1,500	ſ
	145 153		<b>::::</b> :		169	114			42	1
*****	153	83 72				337 441 291	*****			
******		*****		******		291 198 78	*****			
*****	80	28	····						423	
::X::					78					1
	878	157			400	1,818			464	ı
*****		*****	130	:::::		108 208			185	!
*****			139	*****		506			185	
<u> </u>	84			60		277			269	!

### FORM No. 11 .- Statement showing the Expenditure of Unions

1		2	3	T	8		9		41.21 A		0			111
		<del> </del>		†	PUBLIC HEAT									3
					4)		Public Instruc- Tion.			PUBLIC CO	AVET (ENCE.			provincial
					Other me	esures.			Public	works,			, sê	8
NAME O	r.	Serial number.	NAME OF MUNICIPALITY.		Markets and slaughter- bons - 9 (e-rabbiel- ment, contingencies).	Public carrien (estab- lishment purchasent seeds, recar of well, parchase of bullocks, &c.,	C. aterbutions to sebools.	Establishnent.	Construction and maintenance of r sols,	Orlice (new) works.	Other repairs.	Surrey of Isnd.	Other charges (printi rewards, &c.).	Contribution to local
1			DIVISION.		Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Re.	Rs,	Re.	R
Bankoors	{	2 3 4	Kotulpore	-			310 181 172			<u></u>		:		
	ŗ	 5	Total	.			903		665					
Iooghly	{	8 9	l'andonh Johanabad Tally Koergunge Shvambazar Khanacool	:.1			215 218 53		769 167 200 945	603		:; :	24 12 6 24 23	
			Total . Divnl. Total .	" <b> </b> -		_==	546		7,769	665			(14)	
P	ebsid	RMCA	Division.			<u> </u>	,	<del> </del> -	4,121		-	ļ		<u></u>
-Perguunah uddea	·{	13 13 14	Itende Chagdah Jaguti Tabil	:			189 133 147		800 1,572 189	162	i:		49	
MIGORO	{	15 16	Keshabpore	-			283		1.501	162	16			
	•		Total Dival, Total		<u></u>				1,080		<u> </u>			
R. ma . nve	4771	Panci	Bruar Division.	-			411		4.082	162	10		49	
lpigoree	1	17	l Julpigoree	_			114						ns.	
000		18	Musicksung	_					1,125					
ckergunge	{	19 20 21	Bowfal Peroz-pore Backergunge Total	_			36		934 1,1% 1,100		530		1,06M 35 73 26	
ymensingh		22	Tangail				1,579		3,221 530	507 800	362		135	
	Path.	A Dry	Divid. Total . ision.	-	····		1,171		4.976	1,367	572		230 1,454	
tna	-{	55 ST ST ST ST ST ST ST ST ST ST ST ST ST	Khagoul Munair Hunapore, Nizamut Muhomedporu Beykai pose Fulwa Mokameh Dinapore Cantonnon Nowaita			 	1150		1,239				7 6 6 6	2,7
	7	32	Total Tikarı	-			845		1,239					2.81
•	-	37 38 39 40	Daosimicger Jehanabad Nowada Huswa Rajowii Shergaty Puttehpore Aurangabad Obya		27 39 29				40		24		23 79 12 15 19 0	100 mm
ahabad	{ {	43	Total	_	9				154		24	*****	161	1
-	٠٠	**	Nusrigunge					-::-			:::::			*****
ozufferporu		46	Mohnar Divnl. Total				120			*****			67	
		j	Divni, Total		95		465		1,398		24	*****	279	9,81

# in Bengal during the year 1882-83.

		12	**********	American	15	14		15	1120ttt 12 Prose	entil
		DEBT.					BALA	NCB AT CLOSE	OF YEAR.	
Leans, instalments paid du- rug the year,	On account of last	On account of current	Deposits festaries attached, or attached,	Advances our arount of departments works, &c.).	Miscellaneerts.	Total crp. Lilines.	Deposits	Actual municipal behance.	Total,	ltemarks.
Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R4.	Re.	lčs.	
	:: <u>:</u>	:::			87 37.6 5.07 19.1	21 2.011 2.056 3,174		201 2,7-2 3 210 1,15.4	931 9, 95 8,940 1,159	
				1. 1.	260 61 85 17 4 38 50	0,684 1,21.2 2,563 1,20, 3 8 1,78, 1,970		6,0,02 371 171 724 608 1190 780 382	6,052 (7) 124 7 (4) 605 100 780 382	
		:_			1,210	12.591		3,179	3,178	
				- : : : : : : : : : : : : : : : : : : :	313 69 412	1,152 2,882 708 		850 475 190	100 60s	
						1,111	- :	254 1,826	2%, 1,826	
			<u></u> -		11:	2.87	<u></u>	2,052 3,600	2 65g 5,600	
		: <u></u>			<b>₽</b> [95	5.07¥		44	441	
•	-::	- :			91	4,271		1,554	1,551	
				ļ	75	8,165 1 659 6 111		1,549 2,070	405 116 1,846 2,670	
					105	4 446 15,131		505 4,120	505 4,129	
			 		107 62 301 	1,114 360 4,581 674 841 9 125 1,415 10,650 1,067		4,407 1,502 9,521 3,075 1,961 2,918 2, 68 1,605 3,173	\$ 467 1,52 9,52 0,075 1,961 2,918 7,295 1,665 3,173	
					3,346 163 17 19	22,465 1,175 668		35,150 3,465 4,773	85,150 8 465 4,773 1,189 912	
201-1-1 201-1-1 201-1-1 201-1-1 201-1-1 201-1-1					19 17 6 3 44 18 153 109	1,086 1720 507 1992 401 1,200 341 253		4,773 1,122 1042 876 405 972 801 593 769 1,157	1,123 912 976 465 978 601 692 7 9 1,157	
					581	8,487		15,754	15,764	
					28 89 60	1,007 1,612		398 728	350 198 728	
					2,095	1,34A 134A		633 52,263	638 62,265	

iixxx

### FORM No. II .- Statement showing the expenditure of Union

1	****	2	3		•	8	2004	e		7			
							GENERAL ME	Establish- int.	Р	UBLIC SAPETY	•	(a)	(6)
Naur of District		Serial number.	NAME OF MUNICIPALIT	Υ.	Balance from previous year.	Income during the year.	Office establishment, Inspection, Rowinsry Magis- trate's establishment, &c.	Collection of municipal taxes, including cortol (es- tablishment, purchase of account brods, paper, money boxes, repair to outpoets, &c.).	Fire (establishment, pur- chase of fire-signes, buckots, repairs, & c.).	Lighting (equalishment, pairs, &c.).	Police (establishment, pur- chase of ciothing, lauterns, &c., rapairs to outpouls, &c.).	Recistration of births and deaths.	Buildings and other works (erection of slanghter- houses, latrines, fc.),
Вп	IAGUL	PORB	DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ita.	Rs.	Re.
Monghyr		46	Kharukpore			727		210	*****		334	*****	
Purnesh	{	67 68	Kashengunge Ranigunge	::	1,765 1,126	3,715 1,668		530 197		156	062	*****	94 800
		٠.	Total		2,891	6,565		527		156	6/12	*****	894
			Divnl. Total		2,891	0,095		787		156	996		894
Спо	TA NA	e Pos	E Division.	- }									
Lohardugga	{	49 50 51	Lohardugga Garwan Daltongunge	-	368 395 150	1,458 2,301 2,562	70 	147 898 249			39 73	*****	 61 270
			Total		1404	6,313	79	834			112		831
Manbhoom	{	52 53 54	Rughunathpur Jhalda Manbasar	==	767 4:0 260	1,926 2,068 8	4발 4분	719 295			65 41		83 287
			Total	]	1,537	3,167	HA	337			106		820
			Divni. Total		2,845	10.510	103	1.171			215		651
			GRAND TOTAL	-	57,447 —6	1,12,134	6,172	11,669		2,109	4,708	138	1,418

## FORM No. 11.-Statement showing the expenditure of

-	****		=				*				
1	2	<u>s</u>	4	5		R		7			
•					GBNBBAL ME	Establish- ni.	1	Public sapety	ر. ا <u>ن</u> ان	(a)	(b)
Name of District.	Serial number.	NAME OF MUDICIPALITY.	Balance from previous year,	Inovae during the year	Office establishment, Inglec- fron. Regerary Macis- trafe's establishment, &c.	Collection of municipal taxes, including acted (eschilish- ment, purchase of accent books, paper, moneral ves, repair to extposes, &c.).	Fire (each) baliment, pur- classe of five-entine, lac- kets, repairs, &c.),	Liehting (establishment, purchase of lamps, ed fre- pairs, &c.),	Police (establishment, pur- clare of clothing, hutterns, &c., repairs to cutposts, &c.).	Registration of births and deaths.	Buildings and other works ferceion of shundier- house, intrines, &c.).
BRAOUI	LPORE	DIVINION.	Rs.	Rs.	Rs.	Ba.	и.	Ra.	Ra.	Ita.	Ba.
Monghyr	1	Jamalpore	359	15,621	730	104			<b></b>		67
ionthal Pergunnabs	8	Sahebgungo	1,603	7,819	1,634	712	*****	50	859		119
		GRAND TOTAL	1,951	23,448	1,778	816		60	859		179

## in Bengal during the year 1892-83-concluded.

			8							
			Public ii	EALTH.						
(c)	(d)	(0)	(£)	(g)	(ħ)	1	(i)		(r)	
-te-	Serv e of	£	gent.	ate.	-than-		onservancy.		48	
Repairs (to market, dispen- sury, &c.).	Maintenance of medical institutions duspensary estanlishment, purchase of medicines, &c., l.	Vaccination (establishment)	Water works (establishment repairs).	Back-watering (establish neut, purchase of water- arts, repairs, &c.),	Rosd cleaning (c-table-b- ment, mirchase and repair of dust-bins, &c..	Establishment, repairs, pur issue of carts, dry-carts, land for boryng night-soil.	Refurds, &c., of fines or over-assemments,	Remissions of cess.	Pramaze warks (eskultah "yent, r parre).	REMARES.
Rs.	Rs.	Rs.	Ru.	Rs.	Rs.	Rn.	Rs.	Rs.	Ra.	
				<b></b>	****	73				,
	397		34 200	:: ::		156 166			102	•
	387		236			892			102	
	357		236			364	_==		107	
	372 25	 81 25	 		·· ····	261 415 811			180	
· ·	417	83				1,397	3		180	
		::::		::::	-	151 252		::	:::: i.	
6						403			-	
6	\$17	81				1,710	3		180	

<u> </u>			*	. *						
				CREM BRY	ли.			j	!	A
(0)	(d)	(a)	w	(g)	(4) 		(1)		(establish-	
dispen-	medicai ispensary purchase	ijshment).	a-mishuc n	tentalitishing of water.	(pg*4)iladi- gae and 15- ilia, dc.).	carts.	of tine.	<u>.</u>	antels (us	HEARES!
Repairs (to market, sary, &c.).	Maintenaure of medical natituitions (dispensary semblahuseut, purchase of medicales, &c.).	Faccination (establishment)	Nater-works (retablishment repairs)	Road-watering (s result, purchase garts, reparts, &c.	Resteranting (in press, purchase, part of uncidings,	Establishment, reputs, printed printed contraction of contraction and for furging right soil and for furging right soil and	princle &. of time or oversessment's	Remissions of Cer-	Prainses works nape, repraisel-	
Aepsirs (	Meinten ingritht establic of med	Vaccin	Trater	Road	E A	1	Rx.	Rs.	Rv.	
Rs.	Rs.	Ra.	Rs.	Rs. 105	Ks.	Bs. 5,015			- v3	
	150		147	163		7,017		\ <u>-::</u> -	670	

XXXIV

FORM No. 11.—Abstract statement showing the Expenditure of all Cl-

1		2	3	4	6	•	a		7			Websert-
						GRNERAL F MEN	т.	Pt	BLIC SAPETY		(a)	(8)
VAMES OF DISTRI	ют.	Serial mumber.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, Inspec- tion. Honeway Maxis- trate's establishment, &c.	Collection of municipal taxes, inclusing octao (crabibita- nest, purchase of account books, paper, n ocysboxes, regar to outbooks, &c.).	Fire festablishment: pur- class: of fire-egines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oll, repairs, &c.).	Police (satabilishment, pur- chase of clothing, latterns, &c., repairs to outposts, &c. i.	Registration of births and deaths.	Buildings and other works, erection of slaughter-
Bu	' RDW		(V (610F.	Rs.	Rs.	Rs.	Ra	R4.	Rs,	Ra.	Rs.	Re.
Rardwan Midaapure Monghly Howah Bankurah Bankurah	:::			13,42 13,451 22,194 12,690 7,638 1,619	\$5,286 57,585 1,35 \$55 2,57,715 18,140 4,636	5,762 1,853 10,866 19,996 174 268	3,463 1 883 6,565 6,560 1,502 180	480 4,029 258 81	2,406 24 0,568 32,553 376	28 1,677 2,850 35,721 677 173	41 13 294	2,
		•	Pirnl. Total	70,351	5,89,217	38,7%	19,223	1,772	41,727	40,566	348	E,
Pgs Mudden Nudden Jessore Khulus Moorshedabad		 	Division Division.	77,499 12,764 3,514 1,258 18,151 1,13,625	6,72,999 71,680 19,502 19,914 76,023 5,19,416	40,985 5 875 2,277 228 8,132	21.220 5,747 1,758 4,012 25,546	15,056	31,977 6 552 48 2,828	88,789 1,042 144 530 1,043	1,325 436  20	1,t
BAJSHARYE A	AND	Couci	BETTAR DIVISION.							-7,000	1.700	
Rajshahye Dinagepore Bangpore Pabna Bogra Darjoeling Julpigoree			  	7,039 12,008 9,772 4,727 5,145 7,463 640	27,714 26,175 18,644 21,025 9,565 50,667 4,984 1,78,212	2.184 577 2.166 754 525 4.032 511	1,733 549 621 2,004 5,66 1,190 234 6,020		591 140 593 567 463	435 177 386 593 204	19	9,4
1	Dace	a Dr	Dival, Total		410,210	10,100	1,020					10.1
Daces Furreedpore Huckerpunge Mymeusingb	 - - -	::		39,729 8 010 4,682 5,002	1,45,515 13 988 25 65 6 30,776	7,150 577 414 1,019	6,946 1,464 2,184 1,407	the	#,923 1,461	630 278  433	 94	) 11 64
			Division.	52,011	2,15,799	5,506	15,021		1,281	1,311	9¥	87
Cinttingong Tipperah Nonkholly			Drynl, Total	13 910 2,15, 2,916 19,061	23,884 29,152 6,600 51,649	853 1,165  2,018	1.677 107 818 5,192			867 98 61K	5 δ	26 81 18 1,17
:	Pati	ra Di	VISION.									
Patna Gya Shahabad Menuflerpore Durbhanga Sarun	:	1.1		08,819 21,275 11,879 - 5 11,870 16,903	1,09,690 85,180 48,610 41,739 39,509	9.595 1.472 4,008 8,845 4,869	7,534 8,082 1,572 2,839 446 2,241		4,719 4,62 k 4,263 1,022 850	5,063 1,957 1,542 966 887	143	7,18- 1,18-
Barun Chumparun		:::		7,754 2,162 1,46,223	65 046 16,474	1,534 323 25,540	1,151	<u></u>	16,108	1.W/7 232 FLS2R	106	2,5° 1,17 12,97
Bnz	AGUI	TOEF	Divul. Total . Division.	1,40,723	1,62,877	20,340	10,533		10,105	11,025		15,97
Monghyr Magnipore Purnean Maidan Sonthal Pergun	:		********	13,166 6,4mi 7,655 177 5,600	62,630 97,955 24,991 11,353 12,965	2,369 1,717 1,276 400 1,009	2,136 3,845 1,621 787 1,141		150 150 140	834 7 Hi 1,917 53 428	*****	585 5,637 2,210
	()втя	ва Дг	Divni, Total visior.	32,743	1,89,652	6,852	9,130		785	2,746		0,500
Pomee Cuttack Balasore	=	:::	********	8,544 12,791 2,2,7	20,002 44,712 0,672	636 1,430 214	RR2 8,5 W 1,012		8,338	#49 705 2	198	2,705 1,824
Снот	a Na	GPOR	Divni. Total E Division.	23,372	75,296	2,334	5,434		8,388	1,239	126	4,020
Hearingh Loharduga Manbhoon Singuncon	::	::	**************************************	4,187 5,813 2,802 1,358	16.665 16,688 12.710 2,514	357 648 281	2,243 1,365 643 295		880	265 207 45	229 	2,442 361 187
			Divnl, Total Grand Total,	13,160 5,00,953 — ii	4H,567 26,19,475	1,191	4,526 1,18,666	16,369	1,04,703	1,49,622	2,918	8,224 62,802

					1				
		,		T	HBALTH.	1			
(0)	(d)	(0)	(A)	(6)	(A)	<u> </u>	(4)		(J)
'dispen-	lical in- lates of	(ceta blishment).	(establishment,	rablish.	(establah- and repair	É£5=	Conservancy	<u>,.                                    </u>	(establish-
Bepairs (to market, dispen- mer, &c.).	Maintenance of medical is stitutions (dispensary, tablishment, purchase medicines, &c.).	Vaccination (cetablis	Water-works (establi repairs).	Rosd-watering (establish- ment, purchase of water- carts, repairs, &c.).	Read-cleaning (es ment, purchase and of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.).	Befunds, &c., of fines or over assessments.	Remissions of cess.	Drainsge works (66) ment, repairs).
Ra.	Rs.	Ra.	Ra.	Ra.	Ra.	Rs.	Re	Rs.	Rs.
228 59 79	7,971 5,599 8,654 4,038 2,671 928	234 120 478 750 158 39	8,215 78  50	1,988 84 9,187 9,638	4,994 1,229 1,730 48,879 2,691	13,064 8,446 25,931 78,737 36 1,149	356		2,824 1,377 6,14 6,781 1,391 200
346	24,861	1,769	8,838	18,824	89,514	1,27,363	356		17,818
138 489 594	9,780 5,656 2,194 1,306 10,822 29,757	2,839	1,225 2,222 172 100 1,080	17,08n 524 	33,618 5,618 284 171	1,08,978 1,234 3,410 9,016	359 8 	331	20,268 8,373 813 344 2,263
1,1/1	28,747	3,000	4,779	19,588	39,704	1,22,038	161	331	27,051
243 56	2,324 1,316 2,531 3,198 689 2,962 1,974	245 45 144 21 144	700 812 890 863 4,132	819 38 392 503	1,733 312 580 773 4,638 576	8,042 8,118 1,709 2,933 103 17,095 822	s		3,154 517 16,059 44 629 5,810
886	15,404	619	5,897	1,572	8,612	28,881	8		24,206
107 77 200	9,577 1,605 1,324 1,844 14,350	27 10 418	14,144 275 125	1,047  63	10,196 96 1,186 423	35,086 8,068 2,509 2,933 41,584			2,283 1,448 587 1,084 5,287
······ 44	2,796 5,342 1,930	170 106 88	498 528	401 839 605		5,237 8,031 120			770 1,164 55
48	8,00%	361	1,026	1,405	742	13,388			1,988
199 250 1,540	15,873 8,789 7,854 5,875	504 195 847 168	270	4,610 660 623 3,434	14,218 400 4,850 3,553	16,797 17,473 4,424 8,189	95		1,384 18,246 761
743	1,893 6,380 4,846	507	216 1,137	3,031 1,910 261	1,886 499	6,503 6,363 430	*****		970 300 749
2,786	48,473	1,911	1,628	13,929	25,406	50,160	96		22,920
1,587 1,015 166 148	6,684 2,200 1,816 1,547 1,955	496 143 127 9	1,978 236 147	241 142 10	5,246 2,204 978	10,794 10,941 2,650 1,207 3,133			888 24 2,515 1,896 274
2,866	14,572	705	9,261	803	6,473	29,125			5,025
25	380 3,778 580	388 80	54A	1,080	8,411	6,853 5,595 2,627	94	······································	314 5,075 203
23	8,018	488	546	1,106	8,411	17,015	94		5,592
818 645 676 1	2,065 1,759 780 270	124	1		2,782	418 4,677 1,897 233	8	******	1,831 770 354
9,170	1,02,077	9,443	34,117	89,872	2,783	7,222 4,37,776	717	381	2,955
-,-,-	s,unter(	-,			-,,		""	201	1,14,440

ROMARES.

XXXIV

# FORM No. 11.—Abstract statement showing the Espenditure of all Classes

-	- <del></del>						7		10			11
	- 1		Public HBA	LTH—consid	-							3
á,	1		0		PUBLIC INSTRUC- TION.			Public co	nybhibhob.			provincial
				<del></del>			Public	Works.		ī	و ا	E .
NAME OF I	DISTRICT.	NAME OF MUNICIPALITY			echools.		7 dollar				(printing,	loos
	Tumbler		Markets and slaughter- houses (estableab- ment, contingencies)	Public garden (estab- liahment, purchase of seeds, repair of well, purchase of bullocks, &c.).	2 P		•	뵱				
	Į		40.00	de de de	io Bio	Bent	ion ance	(new) works	repairs.	land.	100 (c.)	
	Sorial		otts ot, co	ic gran	Contributions to	Beta blishment.	Construction maintenance roads.	, i	92 23	ley of	Other charges rewards, &c.).	Confribation funds.
	BURDWAN	DIN IBIOR.	Poor Person	A SE	3	ğ.	S # 5	Other	Other	Survey	8 6	83
Burdwan Midnapore Mooghly Mowrah	:::		Rs.	Re.	· Ra.	Rs.	Ra.	Re.	Ra.	Ra.	Re.	Be.
Mankuruh	= =		620	s	2,023 3,269	580 525 905	21,419 4,336 32,491	1,270 1,348 700	770 514 8,710	500 20	2,263 814	**************************************
Beerbhoom	:: :::	*****	2,508	80	8,969 2,736 1,769 1,502	100	2,506 280	9,248	8,710	34	880	*****
	PRESIDENCY	Divnl. Total		*****				12,561			96	*****
4-Pergunna Vudden Sessore	bs }	DIVISION.	9,187	53	11,299	2,110	61,032	12,001	8,004	564	3,883	
Chulna				720	7,827	81,784	1,17,833	4,626 828	1,822 140	1,067	6,681	1,8
foorshedab	ud			895 89	7,827 6,287 145 537	31,784 1,836 1,267	1,17,835 18,817 2,698 3,195 14,258	823 150	140		1,986	1,8 1,0 2 1
RAJAHADY	T LWD Coon	Divid. Total BEHAR DIVISION.		9,497	2,476							
ajshshye	1			10,703	10,772	84,567	1,54,294	B,59R	2,002	1,067	8,185	8,
ajshahyo Hangepore Unspore Uhna Ogra Srjesing Sipigore		*****			477	967	6,384	841	412		846	
ners Frjeeing	: : :	*****		422	411	202	6,384 1,570 949 6,158 2,813		64A 40		125 79 829 120	1
dpigoree	=  =		150		330 680	419 860 6,720	6,158 2,813 17,µ56	800 821	840		329 120 500	1
	DACCA DIV	Dirnl, Total			116						68	
Onk .		IBION.	150	422	B,014	8,676	84,925	1,963	1,440		2,116	1,1
rreedpore ckergungo mensingh	:   :	*******			778	4,072	29,439	7,580		196	1,742	
	! !	Dival. Total			247 308 3,568	861	29,439 2,048 6,839 10,481	567 800	2,076 210		169 305 767	
Ca	Tragong L			853	4,001	4,493	48,840	8,947	2,286	196	2,073	
tttagong perah ikholiy	1 1	···		<del></del>								
ikholly	11 1				798 24 54	1,207 793	18,022	2,006	2,956	:	850 164	<b></b> <sub>1</sub>
	PATRA DIVI	Divni. Total	***::				8,217 1,647					*****
ıa	· · / · · · 1	non.			871	2,060	17,866	2,008	2,966		- 514	1
na mahand ∷	. [ ]		,	2,082	3,226	1,384	32,949 12,368	1,960	9els 1,885		1,572	2,9
efferporo shungu			95	:::::	469 1,806	1,100	8,760	¥13	1,236	:::::	619 48	
nparun			224	:::::	810 856	904	14,736 15,380	525 1,148		100	1,208	5
		Divnl. Total			356 1,398 242	888 180	7,281 1,720	198 19	9,681	100	910 247	8
hvr	ELPORE DI	1	319	2,082	K,297	4,896	93,108	4,063	4,890	100	4,908	8,8
ab ab	:: :-		-	1000	900	4.400	11 250	4.400	1 0 10		100	
d Pergunna	in	1	144	1,071 810	809 875 109	4,498 1,825 8,598	11,256 14,700 4,922 2,686	4,439 639 2,010	1,046 186		1,042 575 90 86	8 1
	1	ivni. Total	45		845 55	90	2,688 423	229	131 1,450		86 86	*****
OR	iera Divisio	1	768	1,381	2,198	9,500	84,064	7,317	2,763		1,891	
k :			057	(a	1,798 150	334 1,323	3,919 8,165 2,509	1,433 245	23 235	******	987 819 847	···· 2,4
-	71	tto Total		- Yanna	-	1,667	14,584	1,677	258		1,988	2,4
Ongra M	II AGPORR DA		987	301	1,948 (							
Onota M	AGPORR DI	Iston,	957	301	1,948		9.55	7,000				
Onota M	AGPORE DIV	ISION.		301	\$35 297	90	2,491 2,124 1,541	100 336	25		410 935 180	.;
Onota M	AGPORR Div	ISION.			935		2,391 2,124 1,541 698	100 336 336 38			400 215 180	• • • • • • • • • • • • • • • • • • • •

()

XXXV of Municipalities, Unions and Stations in Bengal during the year 1882-88.

		15		14	18			19		
	P YEAR.	e at close o	BALANC					Dagr.		
Remanes.	Total.	Actual municipal balance.	Deposits.	Total expenditure.	Miscellancous.	Advances (on account of departmental works, &c.).	Deposits (salaries attached, contractors, &c.).	On account of current year,	On account of last year.	Loans, instabilients paid du- ring the year.
	E Re.	Re	Ra.	Ra.	Ra.	Rs.	Ba.	Ba.	Rs.	Re.
	10,561 16,625 34,316 2,873 9,436 2,442	9,101 11,125 39,317 1,863 9,434 2,443	1,460 5,500 999 1,610	87,967 34,411 1,23,933 2,67,032 16,844 3,813	3,746 1,652 13,847 6,536 1,450 56	136	1,682 943	365	384	6,851
. •	76,951	67,282	8,969	5,33,500	27,287	136	2,625	865	284	6,851
	1,37,423 16,053 8,441 2,059 27,338	1,29,107 16,033 8,441 2,059 27,338	8,816	6,13,504 68,391 14,904 9,113 65,815	17,800 8,330 192 177 1,809	13,900	8,524			
	4,01,019	1,02,000	n,a10	1,11,121		13,1887	1,025			
	8,066 17,737 423 G.418 3,545 5,673 446	8,066 17,767 423 6,418 3,565 4,665 446	8	28,678 10,506 27,383 18,831 9,944 82,687 6,078	785 796 448 30 560 125			3,272	1,125	2,857
	42,348	42,340	8	1,81,117	2,703			3,272	1,858	2,857
	44,435 5,872 6,295 8,781	41.424 5,072 6,162 8,781	123	1,39,819 11,599 81,631 20,997	4,845 341 769 489	197			 	::::
	65,463	65,139	128	2,02,378	6,457	197				-
	8,037 2,578 1,429 6,694	3,037 2,528 1,429 6,994		34,761 21,865 6,499 63,036	2,132 44 223 2,339					
	98,988 040,26 8,006	78,713 82,640 8,696	20,263	1,32,542 74,418 51,796	5,897 4,35N 4,013	1,200 625		63	151	1,410
	9,243 16.046 14,303 5.744	0,943 16,066 11,046 5,748	3,257	46,988 40,400 54,517 12,488	2,781 2,865 17,863 160			174 28	 20	935 48
	1,85,002	1,61,492	23,510	4,17,498	87,977	1,825		255	171	2,893
	7,929 40,193 6,279 2,402 7,393	7,929 49,193 6,279 2,352 4,393	  60 3,000	57,928 54,128 26,347 9,928 10,870	4,391 536 651 567 29	2,273	200	60 	16	2,800
	73,196	70,116	3,050	1,50,100	6,204	2,523	208	<u>d</u> 0	18	2,600
	12,800 7,83d 1,834	12,890 7,936 1,634	·	16,866 49,567 10,075	362 1,166 245		80	53 		110101 110101
	5,266 6,161 5,170 1,446	5,366 5,482 5,109 1,416	279	75,998 15,486 15,650 6,893 2,406	1,778 810 1,707 202 41		448	35	******	868
	15,042	17,763	279	43,685	2,820		646	35		368
	6,81,269	6,37.014	44,255	24,48,153	1,09,638	18,471	11,883	4,040	830,8	15,289

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## REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1883-84.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

### REPORT



# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

### LOWER PROVINCES OF BENGAL

FOR THE YEAR 1883-84.

No. 503.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Calcutta, { dated the 16th February } 1885.

MUNICIPAL DEPARTMENT.
(MUNICIPAL)

Sir,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1883-84, together with classified statements showing the income and expenditure of the municipalities and unions during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department No. 2—103—14A, dated the 27th July 1882.

#### CALCUTTA.

2. As stated in the report for last year, the municipal year in Calcutta now coincides with the official year, and the present review of the work of the Calcutta Municipality embraces a period of 12 months from 1st April 1883 to 31st March 1884.

3. Mostings of the Commissioners.—Twenty-six general meetings were held by the Commissioners during the year, of which eight were special general meetings, four were quarterly, and five were special meetings. Of standing committees there were 110 meetings, and of special committees 27 meetings. The Town Council met 41 times, the Water-supply Extension Committee 14 times, the amalgamated Tank and Bustoe Committee 18 times, and the Market Committee 12 times. The Santary Committee, which is one of the two special committees, held 18 meetings during the year, and did a large amount of important business. The total number of attendances at meetings amounted to 2,347, out of 5,188 invitations, which compares somewhat unfavourably with the corresponding figures of

the previous year. The distinction observable between the amount of attention to work shown by elected and nominated Commissioners respectively seems to be gradually disappearing. The elected are to the nominated Commissioners as 48 to 24, but their attendances in 1881 were as 48 to 161, in 1882-83 as 48 to 177, and in the past year as 48 to 202.

4. Work of the Town Council. The Town Council, as usual, dealt with a large number of miscellaneous matters of varying degrees of importance. Among others were the preparations for the reception of Their Royal Highnesses the Duke and Duchess of Connaught, the negotiations for the lease to the Corporation of the Mahratta Ditch, a number of minor street improvements, the most considerable of which was the construction of a road to connect Arpooly Lane with Punchanantola Lane, the Marcus Legacy, and the inspection of articles for food and drink exposed for sale. There was reason to believe that considerable quantities of ghee, mustard-oil, and other provisions were exposed for sale after being so adulterated as to be unwholesome, and even dangerous, and it was felt that the public, especially the poorer classes, was not able to protect itself adequately against frauds of this description. A qualified Inspector on Rs. 100 was accordingly appointed experimentally to examine articles of food exposed for sale, and is reported to have done

Arrangements have been made at the instance of the Howrah Municipality to systematize the licensing of hackney carriages, and the new rules have come into force from the 1st April last. The hackney carriages of Calcutta are, as a rule, very inferior, and it is hoped that some improvement will now be effected.

5. Municipal Loans.—At the end of 1882-83 the total debt of the Corporation amounted to-

			T08.
Debenture loans	•••	•••	79,50,100
Consolidated loan from Government	•••	•••	72,64,423
	Total	•••	1,52,14,523

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 23,31,145. In July 1883 they were authorized to borrow three lakhs by means of debentures, bearing interest at 41 per cent. on the security of their water-rate. The money market, however, was not favourable, and the Commissioners raised a loan of Rs. 97,800 only. During the year the Government debt was reduced by Rs. 1,57,228, and the reserve of Sinking Fund rose to the nominal value of Rs. 25,59,385. Allowing for this amount, the indebtedness of the Corporation amounted to Rs. 1,25,95,710, being Rs. 2,87,668 less than at the close of 1882-83.

6. Income.—The following statement compares the income of the Municipality under the three ordinary revenue funds during 1883-84 and 1882-83:-

			1882-88.	1883-84.
			Rs.	Ra.
General Fund-				
House-rate	•••	***	9,67,057	9,72,275
Taxes		***	4,15,693	4,15,360
Fees		•••	8,115	6,288
Fines and penalties	•••		20,491	21,329
	ceipts	•••	32,704	37,679
	do.			148-
	do.	•••	41,408	44,607
	do.	•••	4,224	4,710
	do.	***	11,456	9.837
Night-soil Department	io.	•••	2,24,602	2,19,718
	lo.		41,174	42,389
Municipal Market	do.	***	1,12,087	1,22,368
Hospital and Vaccination	fees	400	539	381
Rents	•••		36,834	34,958
Sale of lands, &c.	•••	•••	1,919	******
Miscellaneous	•••	•••	14,443	15,718
To	tal		19,32,746	19,47,760

				1882-83.	1888-84.
Water-rate Fund-				Rs.	Rs.
Water-rate	•••	•••	•••	4,06,565	4,09,782
Sale of water	***	•••		90,463	99,283
Water-supply	miscellan	eous receipts	•••	4,398	3,548
		Total	•••	5,01,426	5,12,563
Lighting-rate Fund	•••	•••	••-	2,46,714	2,50,318
	GRAND	TOTAL	•••	26,80,886	27,10,641

7. Expenditure.—The following table shows the expenditure of the Municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the two previous years:—

····· , compared with the			o Provident	,
		1881.	1882-83.	1883-84.
~		Rs.	Rs.	Rs.
General Fund—				
Interest on loans		5,21,284	4,53,621	5,51,701
Contribution to Sinking F	und	, ,		• •
and repayment of loans	•••	1,93,875	1,98,245	1,74,853
Establishment		1,93,414	2,03,073	2,05,290
Cost of collection	•••	34,271	34,646	32,589
Goneral expenditure	•••	55,387	51,031	65,267
Road Department expendit	ure	2,73,072	2,95,300	2,45,515
Street watering	•••	54,057	51,550	53,120
Gowkhannah charges	•••	1,15,558	1,02,939	95,780
	the			•
Town	•••	65,730	80,049	96,798
unicipal Railway	•••	66,584	92,006	67,042
Drainage Pumping Station	•••	32,997	32,025	33,991
House drainage		4,023	5,904	5,577
Salt Water Lakes	•••	19,373	29,743	18,919
Burning Ghat charges	•••	842	447	526
Night-soil Department		1,35,404	1,31,752	1,38,727
Slaughter-house	•••	12,887	14,343	16,931
Municipal Markets	•••	22,776	25,614	25,248
Hospitals and vaccination	•••	42,974	36,108	35,098
Town Hall	•••	4,901	3,433	3,743
Miscellaneous	•••	1,60,809	1,15,844	98,548
Total	•••	20,10,213	19,57,673	19,65,265
Water-rate Fund-				
Interest on loans •	••	2,03,461	1,94,996	1,98,583
Contribution to Sinking Fun	ıd			
and repayment of loans .	••	90,669	94,134	95,248
	••	81,569	87,039	83,723
Cost of collection .	• •	5,744	6,277	6,443
Goneral exponditure .		7,603	7,566	7,493
		1,07,180	1,18,710	91,737
Charges for supply of water	to			
shipping, &c	••	16,645	19,599	16,203
Total	•	5,12,871	5,28,321	4,99,430
Explaing-rate Fund-				
Lighting lamps		2,27,150	2,12,568	2,34,689
Supervision and contingencie	36	2,949	5,056	4,907
0.74 . f 17 45	••	3,441	3,488	3,562
	••	5,181	5,343	820
Total		2,38,721	2,26,455	2,43,978
GRAND TOTAL	•	27,61,805	27,12,449	27,08,673

The total expenditure from the General Fund is shown to be Rs. 19,65,265. To this should be added the fourth instalment of payments to the Reserve or Sinking Fund, amounting to Rs. 32,498, which was not paid till April, but was due for the year 1883-84. This would raise the expenditure to

Rs. 19,97,763. The total expenditure of the year from the General Fund exceeded the receipts by Rs. 50,003, instead of by Rs. 3,06,863 as provided for in the budget, and fell short of the amount (Rs. 22,66,863) provided in the budget by Rs. 2,89,100. Of this decrease upwards of one lake of rupees was on account of the expenditure on bustee improvement, which fell largely short of the estimate. There was a saving of Rs. 25,334 in the payments to the Sighing Fund in correspondence of the large by the payments. to the Sinking Fund, in consequence of the loan which had been projected not having been raised during the year. There was also short expenditure of some Rs. 40,000 under the head of road repairs, and Rs. 16,000 in consequence of the postponement of the repairs of the Town Hall. The expenditure from the Water-rate Fund is shown to be Rs. 4,99,430. Allowing for April, the receipts exceeded the expenditure by Rs. 10,633. This result, as compared with that of the previous year, is satisfactory. The expenditure from the Lighting-rate Fund was loss than the receipts by Rs. 6,340.

8. State of the Special Funds .- There are certain special funds the accounts of which are not included in the above statements of receipts and expenditure. The receipts of the Police-rate Fund during the year amounted to Rs. 2,81,548, and the disbursements made to the Commissioner of Police on account of the municipal share of the police expenditure amounted to Rs. 2,78,556. Including the opening balance of the year, Rs. 21,630, there remained a sum of Rs. 24,622 in hand at the close of the year. The receipts of the Jute Warehouse Fund consist of 20 per cent. of the collections under the Licensed Warehouse and Fire-Brigade Act of 1883. The old arrangement, under which the Commissioners were bound to pay seven-tenths of the cost of the Fire-Brigade, lasted till the middle of May, when the net deficiency was found to be Rs. 8,519, which sum had to be made good from the General Fund. The receipts of the new fund amounted to Rs. 4,054 against disbursements of Rs. 3,010. The balance was a set-off against the Rs. 8,519, and reduced the contribution from the General Fund to Rs. 7,475. The gross receipts of the Hackney Carriage Registration Fund amounted to Rs. 19,010, against Rs. 17,343 in the preceding year. The increase was probably due to the Exhibition. After defraying working expenses, the receipts from Calcutta, the Suburbs and Howrah are divided in the proportion of eleven-sixteenths, four-sixteenths, and one-sixteenth respectively, the Calcutta share being credited to the Police Fund. The receipts from carriages plying between Calcutta and Dum-Dum are divided in equal proportions between the Calcutta Municipality and the Dum-Dum Cantonment. The receipts of the Cart Registration Fund amounted to Rs. 74,196, and the disbursements to Rs. 4,739. The balance is shared by Calcutta, the Suburbs and Howrah in the proportions of nine-twelfths, two-twelfths, and one-twelfth. The Marcus Legacy Fund was created during the year. In 1864, Mr. G. T. Marcus left property of the value of about Rs. 1,16,000 for the benefit of Calcutta, subject to the liability to pay £250 a year to his sister, Mrs. Thornton, during her life. For this purpose Rs. 70,000 was invested, and the balance was utilized in building the Municipal Office. In the course of the year under review, information was received of the death of this lady, and the Administrator-General made over to the Corporation the securities to the value of Rs. 70,000, together with a cash balance of Rs. 2,228. The Chitpere Road Improvement Fund had an opening balance of Rs. 1,55,207, to which was added Rs. 20,592 during the year, being the sale proceeds of surplus land and building materials. The expenditude of the control of the ture amounted to Rs. 1,63,829, leaving a balance of Rs. 11,969. All the claims for compensation for property acquired, however, were not finally adjusted at the close of the year.

9. Percentage of rates.—The various branches of municipal taxation were

levied during the year at the same rates as in 1882-83, viz :-

					Maximum.	1888-84.
House-rate	•••	•••			10	71
Water-rate		•••			6	3₹
Lighting-rate			•••		2	2
Police-rate		•••	•••	•••	3	24
			Total	•••	21	15

10. Working of the various departments of the Municipality.—The assessment of Wards Nos. 1, 3, 4, 6, and 9 was revised during the year. The valuation was enhanced in 4,540 cases, and reduced in 1,135 cases. The increase in the assessed rental valuation of property amounted to Rs. 3,23,978, and the decrease to Rs. 1,07,048, with the net result that the rates were increased by Rs. 32,538.

11. The work in the Bill, Collection, and Warrant Departments sustained the efficiency displayed in previous years. The gross demand made by the Bill Department amounted to Rs. 21,93,046, against Rs. 21,89,237 in 1882-83. The outstanding balance on the 31st March 1884 was Rs. 67,240 as compared with Rs. 92,630 in the previous year. It is stated that this would have been reduced to Rs. 46,289 had not bills to the amount of Rs. 20,951 been returned by the Collector and Warrant Officer a few days before the close of the year. Of the tetal demand of the year, the Collector recovered 92:24 per cent. against 90.96 per cent. in the previous year. In the Warrant Department the outstandings amounted to Rs. 44,849 against Rs. 73,999 in 1882-83. Collections in the Night-soil Department are still backward as compared with those of the four principal rates, but some improvement was effected during 1883-84. The efficiency of the collecting staff of the Corporation and the material progress that has been made in successive years in the realization of the municipal demands is evidenced by the following statement, which shows the percentage of collections realized in each of the last six years:—

Ιn	1878 the per	centage of co	llections was	•••		74.3	per cent.
,,	1879				•••	80.3	**
,,	1880					81•	99
"	1881	•••	•••			87.6	**
"	1882-83		···		•••	90.96	99
	1883-84				•••	92.24	**

These figures reflect high credit on the officers of the Corporation, especi-

ally on the Collector, Babu Omesh Chunder Dutt.

12. The receipts under the head of License fees aggregated Rs. 4,94,735. Four-fifths of the fees realized during the 15 months of 1882-83 and the fees realized in 1881 amounted to Rs. 4,89,902 and Rs. 4,87,659 respectively. Trade and profession licenses are shown to have yielded Rs. 2,64,508; carriage and horse licenses Rs. 1,00,159; trade refuse fees Rs. 38,603; hackney carriage registration fees Rs. 17,053; and cart registration fees Rs. 74,208. The receipts from the carriage and horse licenses are gradually falling off owing to the extension of the tramways. In 1881 the receipts were Rs. 1,03,823, in 1882-83 Rs. 1,02,479, and in the year under review Rs. 1,00,159 only. It is observed that the receipts of the License Department during a year in which trade was active, and in which the Exhibition attracted such a large concourse of strangers, did not come up to the expectations formed by the Budget Committee.

13. Law suits.—The Corporation were engaged in nine civil suits during the year, being plaintiffs in eight cases and defendants in one case. Of the eight suits, decrees in favour of the Municipality were obtained in six cases, the remaining two cases being pending when the year closed. In the case in which the Corporation were defendants, an application was made to the High Court by a rate-payer praying for the issue of a writ of certiorari against the Commissioners in the matter of the assessment of his house. The High Court held that it had no power to issue such a writ against the Commissioners, as they had acted within the powers conferred on them by the Municipal Act. Judgment was given during the year in the case of Anderson versus the Corporation. Mr. Anderson sued the Corporation, together with the Secretary of State, for the recovery of damages sustained by him in March 1882 in consequence of his carriage and horse falling into an excavation in Chowringhee Road, which had been made under orders of the Executive Engineer, 1st Calcutta Division, who, on behalf of Government, had obtained permission from the Municipality

to make it. Mr. Anderson claimed damages to the extent of Rs. 50,000. The High Court held that there was negligence on the part of the contractors, and that the Secretary of State was not liable. The damages were fixed at Rs. 6,500, and it was ordered that the costs of the plaintiff should be paid by the contractor and the Corporation, and the costs of the Secretary of State by the plaintiff, which, however, he was empowered to recover from the contractor and the Corporation. Having regard to the result of this case, the Commissioners decided that it was not expedient to allow any excavations in the streets to be left open without payment of a fee sufficient to defray the charge of maintaining a special establishment for supervising the fencing and lighting of the openings at night. In the Criminal Courts 12,387 persons were prosecuted for various offences, against 11,611 during the 15 months ending the 31st March 1883. The increase occurred among the cases instituted by the Conservancy Department, in which 6,698 persons were prosecuted, 2,870 persons were fined, 2,114 persons were warned and discharged, 1,560 cases were withdrawn, and 154 cases were dismissed. The total amount of fines imposed was Rs. 6,703.

cases were dismissed. The total amount of fines imposed was Rs. 6,703.

14. Water-supply.—There was some increase in the supply of filtered water during the year, the daily average being 7,975,960 gallons against 7,868,062 in 1882-83 and 7,208,453 in 1881. In the hot weather, March to June, when the needs of the Town are the greatest, and the filters work best owing to the river water being more free from silt, the daily average reached 8,238,000 gallons. The Commissioners state that the increase of the supply in the hot weather is not recognized by those who use the water. When the weather becomes hot, the consumption of water is so much increased that the portions of the Town which are less favourably situated have a very inadequate supply. The dwellers in connected houses all want water simultaneously, the head of water is not sufficient to reach all parts of the Town at once, the entire supply is intercepted by the connections lying nearer to the head works, and none is left for those which are more remote. The officers of the Department were, however, not unmindful of the necessity of adopting measures to minimise the inconvenience by securing a more equal distribution of water. Experiments were made during the year by which the water was shut off periodically from those parts of the Town where the pressure is generally high, and by this means much relief was afforded to those parts where it is generally low. After some trials, an arrangement was arrived at which appears to have given satisfaction to the public. It has long been recognized that the supply of filtered water is incommensurate with the essential requirements of the Town. Calcutta is now, however, within measurable distance of an adequate provision of this first necessity, though unfortunately it does not seem probable that the new extensions will be in working order by the hot season of 1885. The unfiltered supply shows a steady progressive increase, the daily average during the year under review being 2,035,808 gallons against 1,988,175 in 1

15. Drainage.—In regard to the extension of the drainage system, the work done during the year under review does not compare favourably with that of previous years. In 1881, 74,751 feet of pipe sewers were laid down, and in the 15 months of 1882-83 a further length of 109,158 feet was completed, but in 1883-84 only 46,672 feet of sewers were constructed. It is urged that the work was retarded to some extent by the time of the superior officers being taken up with preparing an answer to the charges brought against the Department. Two years ago the Commissioners were sanguine that the main drainage scheme would be practically completed before the end of 1884, and it is the more desirable that this should not be delayed, for the reason that arrangements will probably have to be made before long for extending the system. Out of the 46,672 feet of sewers constructed, 18,796 feet were converted into paths from 3 to 10 feet wide, and 3,713 feet were converted into roads 15 to 20 feet wide. The Commissioners observe that, as the Town has been more and more opened up for conservancy, there has been a steady increase in the quantity of refuse removed. In 1878 the number of waggon loads removed by the Municipal Railway was 7,284. This has gone on increasing year after year, till in 1833-84. 14,189 waggon loads were removed. There was a falling off in the number of house connections: 2,159 houses were connected against 3,053 in the 15 months of 1882-83. The total expenditure on the sewers during the year was Rs. 1,76,757, in

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addition to Rs. 2.57,624 spent on the storm-water outfall works. Of this latter

amount one-half was contributed by Government.

Roads.—Some progress was made in the construction of metalled roads. but there was a falling off in the road repairs. The grant for repairs was Rs. 2,86,204, but the expenditure amounted to only Rs. 2,45,575. Many streets and lanes are in a bad state of repair, which is specially noticeable during the rains in the northern division of the Town, and it is therefore unsatisfactory that the Engineer's Department failed to utilize the whole grant.

Town Improvements. - The question of the reclamation of bustees was repeatedly before the Commissioners during the year. The points on which stress

has been laid by Government are-

(1)-The obliteration of foul tanks and the substitution for them of

stand-pipes and bathing platforms.

(2)-The provision of means of access for the conservancy carts or wheelbarrows, the connection of all premises with the pipe-sewers, and the cleansing of the connecting drains and the waste lands of the bustees.

The latter class of sanitary measures is the more important of the two. It appears that a great divergence of opinion existed as to the extent of bustee area in the Town, as well as the number of bustees, and it was accordingly resolved, as a preliminary measure, to have the whole of them surveyed and classified by the new conservancy establishment under the control of the Chairman. The result showed the bustees to be as follows:-

Blocks ex	oeed	ing	50	bighas	•••	•••	•••	7
Blocks of	40	to	50	**	•••	•••	•••	4
• Ditto	30	to	40	"		•••	•••	2
Ditto	20	to	30	,,	•••	***		10
Ditto	10	to	20	,,	•••	•••	•••	35
Ditto	5	to	10	,,	•••	•••	•••	81
Ditto	2	to	5	,,	•••	•••	•••	67

Total ... 206 = 2,222 bighas.

These figures are not strictly accurate, as the census of the bustees was not carried out by professional agency. Accepting the figures as approximately correct, the report showed that there are 124 bustees, with a total area of 1,582 bighas, in the north of Calcutta. The special establishment sanctioned during 1882-83 for the cleansing of bustees consisted of 200 scavongers, called dhangurs, with 32 carts and 12 poons, under two Inspectors, assisted by one sirear each. They commenced their work in the north of the Town, and by one sirear each. They commenced their work in the north of the Town, and cleansed 72 bustees covering an area of 1,270 bighas, which were then placed under a permanent staff of 156 dhangurs. The work thus done consisted of the removal of accumulations of refuse which was buried in holes and ditches and covered over with earth, the levelling of the surface, and the filling up of small ponds and hollows. In this way the whole of the bustees in Wards 4 and 8 and the greater part of those in Wards 2, 3, 6, and 9 were thoroughly cleansed, and a regular staff assigned to them to provide for their conservancy in the fature. Exclusive of the bustees a treated it seems that an area of 252 bighas remained outside the operations of so treated, it seems that an area of 952 bighas remained outside the operations of the special establishment. It is explained that nearly the whole of this area was cleansed for the time by an extra establishment while the Exhibition was open but the work done was not sufficiently thorough to admit of its being placed under permanent conservancy arrangements.

18. The structural improvement of the bustees stands on a different and

higher footing from their conservancy arrangements. Eighteen projects, covering an area of 453 bighas, of this class were under the consideration of the

Commissioners during the year.

Work, however, was completed in one bustee only, viz. Scorteebagan, covering an area of 64 bighas. This project had been first taken in kind by the Bustee Committee in 1881. In four bustees, with an area of 134 bighas, the work was well advanced. In Soorteebagan, about one mile of roadway was constructed, nearly half of the cost being paid by the Municipality, and the remainder by the owners. Sewering to a length of 4,655 feet and surface drains to the extent of 2,055 feet were also executed. The cost to the Municipality on account of the Soorteebagan project amounted to Rs. 28,767. The cost to the owners is not known. The works executed up to the end of the year in the four bustees, in which some actual progress was made, are shown below:—

			Length of road in feet.	Length of sewering in feet.	Length of surface drains in feet,
Kalabagan	•••	•••	5,000	4,040	1,800
Bamunbagan	•••	•••	1,380	1,380	•••••
Jorapookur	•••	•••	1,397	1,397	*****
Patwarbagan	•••	•••	1,695	1,885	

The other thirteen projects appear not to have advanced beyond the preliminary stage. The area dealt with under the compulsory provisions of sections 280-283A of the Calcutta Municipal Act was in all 481 bighas, out of the total bustee area of 2,222 bighas. The Municipal Commissioners are of opinion that it should not be assumed that the whole of the remaining area will require the adoption of similar coercivo measures. They remark:—

"As a matter of fact, when the projects now in hand have been carried through, not much bustee land will remain to need structural improvement,

"As a matter of fact, when the projects now in hand have been carried through, not much bustee land will remain to need structural improvement, while the owners of this residue are in many cases manifesting a readiness to carry out the improvements required by the Commissioners without legal measures of coercion. In no less than three of the bustees taken up in 1883-84, the owners have come forward and have spontaneously constructed or are constructing the reads that are wanting."

constructing the roads that are wanting."

19. Bathing-platforms.—Four bathing platforms, supplied with unfiltered water, were erected during the year, and were eagerly resorted to by the neighbouring inhabitants. The Commissioners state that "it is now clear that the poorer inhabitants will readily accept bathing platforms in licu of foul tanks, but that separate accommodation is needed for females." The cost of the sanitary and structural improvements carried out in the bustoes as given by the Commissioners is as follows:—

					Rs.
Establishment, o	earts, &c.	•••	•••	•	27,633
Land acquisition	ı	•••	•••		17,596
Construction, me Corporation	etalling, and seweri	ing of ro	ads made l	y the	5,821
Payment to hut huts	owners who were o	oompelled	to remove	their	2,745
Construction of	bathing platforms	•••	•••		2,076
			Total	•••	55,871

The grant made by the Commissioners for this purpose was Rs. 1,50,000, out of which only Rs. 55,871 was expended. The Commissioners remark that the expenditure could be shown at a much higher figure if certain heavy charges, for which provision had been made on account of acquisition of land and salary of special establishment, but which were not actually incurred, be brought into the accounts of the year.

into the accounts of the year.

20. Tank-filling.—During the year under review forty-four tanks were obliterated, besides 477 small holes and pits. Those were filled up with refuse covered over with earth, and with the materials obtained by levelling mounds

and ashes and cinders obtained for the cost of carriage from the mills in the cast of the Town. There is still, however, a large number of tanks the reclamation or obliteration of which is a matter of very great importance. The Commissioners express the intention of acquiring many of the tanks in turne, converting the larger and better tanks into small public squares, and filling up only the smaller and dirtier ones, the spaces thus liberated being utilized for bathing platforms, or for building stables for cattle and milch cows.

21. Vital statistics.—The number of births registered was 7,655 as compared with 7,500 of the previous year. The average number for the previous ten years is 6,798, but this decennial mean admittedly does not represent correctly the annual number of births in the Town. The birth-rate was 17-6 per mille as compared with 17-4 of the previous year. The Health Officer is of opinion that birth registration is still defective, though gradually manifesting signs of improvement. As compared with European standards, the birth-rate is certainly low; but allowance must be made for the floating character of the population of Calcutta where only 33 per cent. are females. Among the various races, the recorded birth-rates per mille wore—

				Birtl	-ratos,
				1883-84	1882-83.
Non-Asiatics	•••		•••	12.4	13.8
Mixed races	•••	•••		45.9	47.2
Hindus	•••	•••	•••	18.8	18.5
Mahomodans	•••	•••	•••	<b>14</b> ·3	13.5
Other classes	•••		•••	6	6.8

22. The number of deaths recorded during the year was 12,346 as compared with 13,453 in the previous year, giving a death-rate of 28.4 per mille against 31. The mortality from cholera was severe, 2,122 persons having died from this cause. This number is less than that (3,390) recorded in 1882-83, but is greater than that of any previous year since 1870. The deaths from dysentery, diarrhose, and fevers show a decrease. The mortality from small-pox, however, was higher than in either of the three preceding years. The wave of small-pox is now advancing, and there are signs that the disease will be again present in an epidemic form during the ensuing cold weather. The number of vaccinations performed was 9,538, of which 8,357 were primary vaccinations and 1,181 re-vaccinations. The ratio of success in primary vaccinations was 99.38, and in re-vaccinations 16.17.

#### MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

23. Inclusive of the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

				:	1882-83.	1883-84.
First class m	nunicipalities		•••	•••	27	27
Second class	municipalities		•••	•••	97	100
Unions		•••	•••	•••	54	52
Stations	•••		•••		2	
			Total	•••	180	179

Compared with the figures of 1882-83, there was a decrease of one in the total number of municipal institutions in the country. Taking each class separately, it will be seen that there was an increase of three in the number of second class municipalities. The town of Bali, which formed a ward of the Howrah municipality, was separated from it, and constituted a second class municipality.

The stations of Jamalpore in the district of Monghyr and Schebgunge in the Sonthal Pergunnahs were converted into municipalities of the second class during the year. The town of Kotechandpore in the district of Jessore was raised from the status of a union to that of a second class municipality, and the municipality of Echak in Hazareebagh was abolished.

- 24. The decrease of two in the number of unions was due to the abolition of the union of Manbazar in Manbhoom and the conversion of Kotechandpore into a second class municipality as stated above.
- 25. The stations of Jamalpore and Sahebgunge having been erected into municipalities, there was no municipal institution of that denomination in the country.
- 26. Under the new Municipal Act III (B C.) of 1884, the distinction between various classes of municipalities has been abolished, and the only difference which has been established consists in the constitution of the Municipal Committees. In the unajority of cases these include representatives elected by the rate payers, there being only 16 municipalities in which the members are all nominated by Government.
- 27. The municipality of Moheshpore was transferred from the district of Nuddea to the district of Jessore in April 1883 on the transfer of the Bongong sub-division in which it is situated.
- 28. Constitution of Committees.—The constitution of the Committees of the various municipalities was as shown in the table below:—

W. V. 19 100 100 100 100 100 100 100 100 100													
				Europeans.		Natives.		Total.		Officials.		Non-officials.	
				1892-83.	1893-84.	1882-43.	1883-84.	1882-83.	1893-84.	1883-83.	1883-84.	1882-83,	1883-84.
First class municipalities Second class ditto Unions Stations	***	Tota	:::	195 280 3 18	196 290 3 	369 1,451 859 11 1,790	373 1,1% 341 	564 1,831 862 29 2,286	569 1,592 844  2,505	175 371 31 3 3	173 365 28 	389 900 381 26 1,706	398 1,027 516 

- 29. In the first class municipalities there was an increase of one in the number of European Commissioners and of four in the number of native Commissioners. There was a decrease of two in the number of official Commissioners, and an increase of seven in that of non-official Commissioners.
- 30. In the second class municipalities there was an increase in the number of both European and native Commissioners, being 10 in that of the former and 51 in that of the latter. The official element in the managing boards of these municipalities decreased from 371 to 365; and there was an increase of 67 in the number of non-official Commissioners. The total increase in the number of Commissioners in second class nunicipalities was therefore 61. This was due partly to the separation of the town of Bali from the Howrah Municipality and its constitution into a second class municipality, and partly to the formation of the stations of Sahebgunge and Jamalpore and the union of Kotechandpore into municipalities of this class.
- 31. The number of members of Union Committees decreased by 18 during the year. This was owing to the abolition of the union of Manbazar and the conversion of the union of Kotechandpore, in Jessore, into a second class municipality.
- 32. Compared with the figures of 1882-83, there was a net increase of 19 in the strength of the Municipal Committees during the year under report. The European element decreased by 7, but the number of native Commissioners rose from 1,790 to 1,816. There was also a corresponding increase in the number of non-official Commissioners and decrease in that of official members. The increase in the strength of the former was 33 and the decrease in that of the latter was 14. On the whole there was a marked tendency on the part of the district authorities to entrust the management of the municipal affairs of the country to the people themselves.

#### 33. Meetings of Committees. The statement in the margin shows the

Serie No.			Number of ordinary mostings.	Number of special meetings.	Number of Sul-Com- mittee meetings,	
1.	Burdwan		12	13		25
2.	Midnapore	,,,	11	******	6	17
3.	Hooghly and Ch	insumb	12	6	*****	18
4.	Serampore		12	6	9	27
5.	Utterpara	***	11	*****	***	11
6.	Howrah		23	7	29	59
7.	Suburban	•••	13	*****	*****	13
8.	Krishnaghur	•••	11	*****		11
9.	Santipore	•••	17	*****	*****	17
10.	Ranaghat	•••	14		*** ***	14
11.	Jessore	•••	7	3	7	17
12.	Rampore Beaule	ah	7	4	28	39
18.	Darjeeling	•••	12	4		16
14.	Dacca	•••	7	5	*****	12
15.	Naraingungo	•••	17		*** ***	17
16,	Chittagong	•••	8		*****	8
17.	Comillah	•••	10	2	8	20
18.	Patna		18	*****		18
19.	Gya		. 7			7
20.	Arrah	•••	12	*****	*****	12
21.	Mozufferpore	•••	14			14
22.	Durbhunga	***	10			10
28.	Chupra		* 10		*** ***	10
24.	Monghyr	•••	<b>†</b> 19	8	*****	15
25.	Bhagulpore		1 13	2		14
26.	Purneah		12	1	*** ***	13
27.	Pooreo		15	******		15
•	n one of these no h	uniness v	rax done. a	the Com	missioners	nessan

In one of these no business was done, as the Commissioners present did not form a quorum.
 In one meeting no business was done, as the attendance was too small to form a quorum.
 20f the 12 ordinary meetings, two were adjourned for want of a quorum.

number of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Utterpara, Krishnaghur, Jessore, Rampore Beau-leah, Chittagong, Gya, Dur-bhunga, and Chupra failed to comply with the provisions of the law, which require that the Commissioners shall meet at least once a month for the transaction of business. This failure was especially marked in the cases of Gya and Chittagong. In Gya, the Commissioners did not meet at all during the months of May, September, Novem-ber, and December 1883, and January and February 1884. This was to some extent due to transfer of officers holding the office of Chairman. The Commissioner of the division has directed his attention to the matter.

34. In the Burdwan Division, the attendance of the Commissioners at the meetings of the first class municipalities was on the whole fair, and the non-official members as a body shewed an interest in the affairs of their municipalities. In the Burdwan Municipality, out of 12 elected Commissioners, all of whom are respectable native residents of the town, eight attended more than half the number of meetings held during the year. The Commissioner of the division considers this to be "on the whole a well managed municipality." In the Midnapore Municipality there were 11 ordinary meetings and 6 Sub-Committee meetings held during the year. These meetings were generally well attended and "most of the native members showed an interest in the affairs of the municipality." In the Hooghly and Chinsurah Municipality, out of 18 meetings held during the year, only 3 meetings were attended by more than half the number of Commissioners six native Commissioners attended half or more than half the number of meetings. The Magistrate of the district, who is also the Chairman of the municipality. nicipality, thus writes about the work of the Municipal Committee: "In conclusion, I beg to state that many of the Commissioners took an active interest in municipal matters, and the municipal servants generally did their work fairly well; but more supervision cut of doors is required. This will probably be provided when the new Act comes into force: what is wanted is a paid officer who will be out all day looking after the various out-door departments, and unfettered by too much office work. The office is in very good order, and no fault has been found with the accounts, which have been recently audited by the Government auditor. The Vice-Chairman is entitled to much credit for his office management." In Serampore, the Municipal Committee met 18 times during the year. The meetings were generally well attended, and most of the Commissioners took a lively interest in the affairs of the municipality. The working members of the Municipal Committee of Uttarparah were all non-official native gentlemen, presided over by a non-official Chairman. The attendance at the meetings was good, and the interest displayed by the Commissioners in the affairs of the town was keen and praiseworthy. In the Howrah Municipality, out of 33 Commissioners, including the official members, who held office during the year, two attended 28 meetings, one 27 meetings, one 26 meetings, two 24 meetings, three 23 meetings, one 21 meetings, one 20 meetings, one 10 meetings, two 18 meetings, two 17 meetings, two 15 meetings, one 13 meetings, one 11 meetings, and two 10 meetings. The Commissioners met regularly on the first. and third Thursdays of every month, and administered the affairs of the municipality with vigour and judgment.

35. In the Presidency Division the Commissioners of the Suburban Municipality met thirteen times during the year. Only the Chairman and the Vice-Chairman attended all the meetings. The attendance of the other exofficio Commissioners, of whom there were thirteen, was very unsatisfactory. Among the non-official Commissioners, who numbered twenty-two, one attended 12 meetings, two 11 meetings, and three 10 meetings. Ten Commissioners attended less than 10 but more than 5 meetings. Two of the Commissioners did not attend at all, and have ceased to be Commissioners under section 22 of the Act. In the Kishnaghur Municipality the Commissioners held 11 meetings during the year for the transaction of business. Their attendance at the meetings was not very satisfactory, only ten Commissioners on an average being present at all the meetings. In Santipore, which is one of the municipalities in these provinces in which the Commissioners are all nonofficials, except the Chairman, the total number of meetings held during the year was 17 and the attendance of the Commissioners was on the whole more satisfactory than in the previous year. In Ranaghat the attendance of the Commissioners at the meetings of the Municipal Committee was not very satisfactory. Out of seventeen members excluding ex-officio Commissioners, only one attended 9 meetings. The Commissioner of the Division reports that more than half the number of Commissioners displayed very little interest in municipal affairs. In Jessore the Commissioners held 10 meetings, which was double the number of meetings held in the previous year. The attendance was, however, not quite satisfactory. Only one meeting was attended by 11 Commissioners out of 19, who held office during the year. The rest of the meetings were attended by 5 or 6 Commissioners. In addition to the general meetings, seven sub-committee meetings were held for miscellaneous purposes.

36. In the Rajshabye Division, the Commissioners of the Rampore Beauleah Municipality held seven general and four special meetings during the year. Of 25 Commissioners only two attended 9 meetings and three 6 meetings. The rest of the members did not attend even half the total number of meetings. The Committee of the Darjeeling Municipality consisted of 24 European and four native Commissioners. Seventeen Commissioners attended half or more than half the number of meetings held during the year. The attendance was

on the whole pretty fair.

37. In the Dacca Division, the Committee of the Dacca Municipality met 13 times during the year. The Chairman and the Vice-Chairman attended 12 meetings each. One Commissioner attended 10 meetings, five attended 7 meetings and the rest less than half the total number of meetings. In Naraingunge the Commissioners held 17 meetings. The attendance at these meetings

was fair.

38. In the Patna Division, the Municipal Commissioners of the Patna City met 18 times during the year. The average attendance at each meeting was 12-6. The Commissioners appointed towards the close of the year a pard Vice-Chairman, who also possesses professional knowledge as an Engineer. The District Magistrate, who was also the Chairman of the municipality, thus writes about the work done by the retired Vice-Chairman. "Moulvie Fazl Imam had taken office under peculiar circumstances. He had been led to expect that his appointment would be a paid one, but he had loyally continued to work; even when he found that the contrary, was the case. He has been of great assistance to me, and was thanked by the Commissioners for the kind interest taken by him in all municipal matters during his incumbency as their Honorary Vice-Chairman." The number of meetings held by the Commissioners of the Chupra Municipality was less than the provisions of the law require, but the Commissioners took much interest in the affairs of the town. The Vice-Chairman, whose report is countersigned by the District Magistrate, writes as follows: "The Commissioners as a body worked well both on the Bench and as members of the several Ward Committees, and great assistance to the Vice-Chairman was lent by the members (especially Babu Deckumar Singh and Mr. Ghosh) of the special sub-committees in the shape of reports on the

arrangements to be made for lighting the town, on the compensation to be said to particular householders when widening certain roads, on the best mode of distributing the educational grant, and various other matters. The only fault to be found with these sub-committees was on the score of unpunctuality in the submission of their reports. Besides increasing the educational grant more than five-fold, the following were the chief improvements that the Commissioners succeeded in effecting in the course of the year: two new rows of privies for males and females, forming a large pucca latrine, were built; more patent moveable latrines were introduced; a urinal was constructed at the cutcherries; a cart-shed and a bullock-shed were erected; a new bridge over the Khanoos Nalla was made and a new sluice constructed; the old pucca roads had for the most part a fresh layer of kunker given them and some altogether new metalling was completed; and a beginning was made of

lighting the town."

39. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality held 12 general and 3 special meetings. Of the 20 Commissioners who held office during the year, one attended 12 meetings, three 11 meetings, one 10 meetings, two 9 meetings, and the rest less than half the number of meetings convened during the year. The Vice-Chairman, Mr. G. Thomas, attended all the meetings. He is an excellent officer and displayed great energy and tact in the performance of his duties. In the Bhagulpore Municipality there were held during the year under report 14 general and 2 special meetings. The average attendance of the members at each meeting was nine. The Commissioners generally took an active and intelligent interest in the affairs of the municipality. In his general administration report the Commissioner of the Division made the following remarks regarding this municipality:—"The Bhagulpore Municipality lost during the year its most useful member, Rai Gopal Chunder Sircar, Bahadoor, Vice-Chairman, who effected many improvements. Rai Shib Chunder Banerjee, Bahadoor, has been elected in his place. He is also reported to be a very energetic and excellent Vice-Chairman." In the Purneah Municipality there were 12 ordinary meetings held during the year under section 40 of the Act. Of these two were adjourned for want of a quorum. A special meeting under section 41 was also held chiefly to revise the budget estimates. The attendance of the Commissioners at the ordinary monthly meetings was pretty fair.

40. In the Orissa Division, the Municipal Commissioners for the town of Pooree held 15 meetings during the year. The Committee consisted of 4 European and 14 native members. The average attendance of the Commis-

sioners at each meeting was 11.

41 The number of meetings held in the second class municipalities in the Burdwan Division was on an average 152 during the year. In the newly created municipality of Bali, the Commissioners took a great interest in their work and fully appreciated the responsibilities they have taken upon themselves. In the Presidency Division the average number of meetings held was 10.7; in the Rajshahye Division 10.5; in the Dacca Division 12.6; in the Chittagong Division 9.3; in the Bhagulpore Division 11.3; in the Orissa Division 12; and in the Chota Nagpore Division 10.2. In the Patna Divisional Report no information under this head has been given this year also.

42. Elective system.—The number of municipalities in which the elective system was in force during the year was three as in previous years. These were Scrampore, Burdwan, and Krishnaghur. The system worked satisfactorily is all of them, and the elected Commissioners took much interest in

the affairs of their respective municipalities.

43. The Joint Magistrate of Serampore and Chairman of the local municipality thus reports about the Municipal Committee of Serampore:—

"I have much pleasure in endorsing the remarks made by the Vice-Chairman as to the interest taken by the Commissioners in the affairs of the municipality. The interest shown by them has been both keen and intelligent." "The charge of undue fondness for long speeches, which I have seen brought against the Commissioners of this municipality, is certainly quite inapplicable to them now, whatever may have been the case in former days. The business is got through rapidly and with no more discussion than is absolutely

necessary. There has been a marked absence of friction in the working of the Committee during the year. My acknowledgments are due to Baboo Nundolal Gossain for the effective manner in which he has discharged the somewhat

onerous duties of Vice-Chairman."

44. In Burdwan there were five vacancies in the list of elected Commissioners for four of the wards of the municipality. In one ward there was no contest, but in the other three wards 14 candidates offered themselves for election for only four vacancies, and there was a spirited contest. More than one-fourth of the registered number of voters appeared at the poll and recorded their votes.

45. In Krishnaghur an election was held during the year to fill up four vacancies among the elected Commissioners. There were only four candidates.

and the highest number of votes secured by any one candidate was 147.

46. The elective system has now been introduced into almost all the municipalities in these provinces under the operation of the new Municipal Act, III (B.C.) of 1881, which came into force on the 1st August 1884.

47. Ward Committees.—In the Burdwan Division there were no regular Ward Committees in any municipality except Midnapore, but in some towns the

Commissioners divided themselves into various sub-committees. These subcommittees were fully utilized in investigating matters of importance, and submitting reports for consideration of the whole body of Commissioners

assembled in meeting.

48. In the Presidency Division the only first class municipality in which there were Ward Committees was Kishnaghur. Their duties were to superintend the repair of fair weather roads, and to revise assessments and report on petitions for remission of taxation, &c. It is reported that in matters of assessment and in reporting on petitions for remission of taxation the Ward Committees always recommended for reduction, so that from the date of their establishment the assessment of house-rate in this municipality has considerably decreused. Among second class municipalities in this division, Ward Committees were appointed in the North and South Barrackpore, Baraset and Naihati municipalities. Their duties were confined to the work of assessment only.

49. In the Rajshahyo Division the municipality of Darjeeling was divided into wards, and each ward was placed in charge of a single Commissioner for the purpose of inspection. No regular Ward Committees, under section 50 of Act V (B.C.) of 1876, were appointed. Among the second class municipalities in this division, Ward Committees were appointed in two only. These were I image pore and Rungpore. The members of these Committees express their opinions after personal enquiry on potitions of appeal against municipal assessments. No other duties seem to have been delegated to them. In the Pubna and Scrajgugen municipalities the Commissioners take in turn the duty of inspecting and reporting on municipal matters. In the former municipality each Commis-

sioner is held to be a representative of one or more mohullahs.

50. In the Daces Division the municipality of Nasirabad was divided into five wards in March 1882, but Ward Committees were not appointed till 18th August 1883. These Committees did not do any work during the year under report, as the necessary powers were not delegated to them till the 14th April 1884 after the close of the year. The municipality of Jamalpore was divided into seven wards, and Ward Committees were appointed with powers delegated to them under section 53 of the Municipal Act to assess taxes. The town of Sherepore was divided into ten wards during the year, and Ward Committees appointed in each ward. In Kishoregunge Ward Committees are temporarily appointed whenever the municipal assessments on holdings have to be revised. In the Bazitpore municipality there were five Ward Committees in work during the year. Their duty was to prepare the assessment lists of the various wards into which the town is divided.

51. In the Patna Division, as reported last year, the Patna Municipality was divided into eleven wards, each of which was put in charge of two or more Commissioners. All questions relating to the assessment, remission and reduction of the house tax and house scavenging fees are referred to them for enquiry and report. In Gya meetings were held of the Ward Committees,

but it is reported that the members took very little interest in their work, and were not regular in their attendance at the meetings. In Arras, Ward Committees have been in existence since 1879, but it is reported that their importance has not much increased since the time they were appointed. Their duties consist in looking after the cleanliness of the town. In the Chupra Municipality the Ward Committees continued to work well during the year. In addition to the duty of supervising the conservancy operations of their respective wards these Committees were entrusted with the power to report upon petitions concerning the assessment of the house tax.

52. Municipal Benches.—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:-

1883-84.

	Municipal	Bench	les—Fire	st Class Mus	nicipalities.	,			
Serial number			Number of ones.	Number of persons convicted.	Number acquitted,	Number pending		unt of Ine Insed.	!
							Rs.	A,	P.
1.	Burdwan		502	471	55	4	105	2	6
· 2.	Midnapore			Not st	ated in the	e report.			
3.	Hooghly and Chinsurah		243	231	30	••••	455	3	0
4.	Serampore		550	516	49		618	2	6
5.	Utterparrah		192	178	14	*****	172	4	0
6.	Howrah		879	628	199	52	978	10	9
7.	Suburban		1,263	1,088	185	*****	5,409	5	0
8.	Krishnaghur		142	165			153	4	9
9.	Santipore	•••	92	105	17		87	0	0
10.	Ranaghat	•••	28	Not stated :	in the repe	ort.	35	0	0
īi.	Jossore	•••	45	40	5		131	0	0
12.	Rampore Beauleah	•••	157	163			78	6	0
13.	Darjeeling		622	565	66	*****	1,212	13	0
14.	Dacca	•••	596	681	115		1,307	Ü	Ö
15.	Naraingungo	•••	144	<b>200</b>	16		625	5	3
16.	Chittagong	•••	162	149	55		308	Õ	ō
17.	Comillah		59	171		•••••	350	i	ō
18.	Patna	•••	3,990	8,692	335	******	2,448	4	8
19.	Gya	•••	557	387	209		559	14	6
20.	Arrah	•••	271	239	30	2	462		ö
21.	Mozufferpore	•••	93	85		~	33	1ŏ	ŏ
22.	Durbhunga	•••	420	785	57	******	536	6	ĕ
23.		•••	270	232	38		172	6	Ü
	Chuprah	•••		364	148	73	367	13	ő
24.	Monghyr	•••	529 197	181	36		250	15	ő
25.	Bhagulpore	•••	116	97	36 17	2"	117	14	ő
26.	Purneah	•••						7.4	v
27.	Pooree		The	re is no Mu	nicibar Ro	nen m tms	town.		

53. The table below shows the work done by Benches in second class Municipalities where such Benches have been constituted:-

Serial	Names of Musi	CIPALITIES.	Number of	Number of persons convicted.	Number scquitted.	Number ponding.	Amo	unt r valiz	of fine rd.
							Rs.	Α.	P.
1.	Culna	•••	91	88	6	***	70	0	0
2.	Cutwa	•••	83	70	13	•••	47	0	0
3.	Dainhat	•••	26	24	2		11	0	0
4.	Raneegunge	***	340	328	22	•••	283	0	0
5.	Bankoorah	•••	•••	•••	•••	•••		••••	
6.	bishenpore	•••	•••	•••	•••	•••	••	••••	
7.	Sooree		•••	•••	•••		••	••••	
8.	Tumlook	•••	•••	•••	•••	•••	•••	••••	
9.	Ghattal	•••	•••	•••	•••	•••	••	••••	
10.	Chunderkona	***		• • •	•••	•••	••	••••	
11.	Ramjeebunpore	•••		•••		•••	•	••••	
12.	Kheerpye	• • • •		•••		•••			_
13.	Bansbariah	•••	137	104	33	• • •	23	U	0
14.	Baidyabatty		616	431	73	•••	843	3	0
15.	Bhuddessur	•••	305	286	17	3	223	2	0
16.	Kotrung	•••	22			***	34	3	0
17.	Bali		171	164	17	***	176	4	0

			£ 10	1			
Serial number.	NAMES OF MOSTOCOMETER	<b>38</b> ,	Number of	Mumber of persons convicted.	Number acquisted.	Number pending.	Amount or than tradition.  Rs. A: P.
10					_		
18. 19.	Baranagore	***	60	76	7	••••	124 0 0 539 0 0
20.	South Suburban	***	215	176	35	4	539 0 O
21.	Rajpore Barripore	•••	85	81	2	··· <sub>2</sub>	108 4 6
22.	Joynagore	•••	53	50	ŝ		77 6 0
23.	South Dum-Dum	•••	16	14	2	•••	16 12 0
24.	North Dum-Dum	•••			~	•••	10 12 0
25.	South Barrackpore		178	90	80	•••	93 6 0
26.	North Barrackpore		142	113	29	•••	199 2 0
27.	Baraset	•••	•••	•. •	•••	••	*****
28.	Naihatti	•••	•••	•••	•••	•••	*****
29.	Bassirhat	•••	***			•••	
30. <b>31</b> .	Taki Baduria	•••	***	•••	•••	•••	*****
32.	Goverdanga	•••	•••	•••	•••	•••	*****
33.	Nuddes	•••	15	21	5		47 10 <b>0</b>
34.	Kushtea	•••	-			•••	7, 10 0
35.	Coomercolly	•••	•••	•••	•••	•••	******
36.	Meherpore	•••	•••	•••	•••		•••••
37.	Moheshpore	•••	•••	••	•••		•••••
88.	Birnagore	•••	14	``11	3	•••	14 8 0
39.	Satkhira		35	26	9		83 8 0
40.	Chanduria	•••	•••	•••		•••	*****
41.	Debhatta	•••	•••	•••	•••	•••	*****
42.	Berhampore	•••	330	293	64	2	<b>577 2 0</b>
43.	Lalbagh	•••	***	•••	•••	•••	******
44.	Jangipore	•••	•••	•••	•••	•••	*****
45. 46.	Kandi Dinagepore	•••	•••	•••	•••	••	*****
47.	Nattore	•••	47	53	25	•••	107 0 0
48.	Pubna	•••				•••	20.00
49.	Serajgunge	•••	•••	•••	•••	•••	*****
50.	Bogra	•••		•••	•••		
51.	Sherepore	•••	112	197	1		48 0 0
52.	Rungpore	•••	•••	• • •	***	•••	*****
58.	Kurseong	•••	•••	***	***	•••	•••••
54. 55.	Furreedpore	•••	•••	***	•••	•••	*****
56.	Goalundo Madaripore	•••	•••	•••		•••	*****
57.	Burrisal	•••	65	58	7	•••	78 10 O
58.	Nalchitti	•••		•••	•••		
59.	Jhallakati	•••		•••	•••	•••	*****
60.	Nasirabad	•••	***	•••	•••	•••	*****
61.	Muktagacha	•••		•••	•••	•••	*****
62.	Jamalpore	•••	9	8	1	•••	600
63.	Sherepore	•••	4	2	2	•••	600
64.	Kishoregunge	•••	•••	•••	***	•••	***
65.	Bazitpore	•••	00			400	NT-4"-4" 1 1 1
66.	Cox's Basar	•••	30	83	6	•••	Not stated in
67.	Brahmunbariah	•••	No Bene cipalit		istrates oc	nstitute	the report. d in this Muni-
68.			*	•	***	•••	***
69.			1				
70.		•••	l				
71.		•••	ļ				
72. 73.		• • •	l				
74.		•••	1				•
75.		•••	No info	mation h	as been o	iven on	this subject in
76.		•••	> the	ommission	er's Gen	eral M	nicipal Report
77.			for th	e Division	l.		
78.		•••	1				
79.	. Rosereh		İ				•
80		••					*
81		•••	ı				
82		• • •					
83		•••	Į.				
84	. Bettiah	•••,	J				

Bacisl Bumber	RAMES OF MUNICIPALITIES.	Number of cases,	Number of persons outwinted.	Rumbet sequitted,	Number pending.	Amount of the realised.		,
,						Rs. A.	P.	
85.	Jamalpore	92	59	32 `	1	*52 11	Ó	
86.	Colgong	831	310	26	ī	538 4	ě	
87.	Sahebgunge	532	475	57		214 12	ō	
88.	English Basar	***	***	144	***		•	
89.	Old Maldah	•••	404	•••		*****		
90.	Deoghur	•••	***	***	***			
91.	Outtack with Canton-			•••	•••			
	ment	249	137	122	•••	438 8	0	
92.	Kendraparah	•••	***	•••	444	*****	٠,	
93.	Jajpore		•••			*****		
94.	Balasore	260	247	13	•••	237 15	0	
95.	Hazaribagh	•••	•••		•••	******	•	
96.	Chuttra	***		•••	***	40000		•
97.	Echak				***			
98.	Ranchee	There w	as no Benel	h of Magis	trates	229 15	0	
•		here.	One o	the D	annte	200 20	•	
				i the mun				
		OBBBB.			wipur			
99.	Puruliah	47	67	2		84 0	0	
100.	Chyebassa	***	***	•••	•••	******	•	

Out of this amount Rs. 13 have been refunded to the defendants under orders of the High Court.

54. Assessments.—In the Burdwan Division, an assessment of new and improved holdings was made during the year in the Howrah Municipality. In the second class municipality of Ghattal the tax upon occupiers of holdings was raised in order to meet the expense of re-excavating a canal for the drainage of the town. In Kotrung also the assessment was revised during the year. There were 103 petitions filed by the assesses objecting to the revised assessments. The petitions were heard by a Committee of the Commissioners.

55. In the Presidency Division, the work of the Assessment Department of the Suburban Municipality was satisfactorily performed. During the year the Assessor inspected; re-valued, and re-assessed 8,069 houses, of which 1,094 were masonry buildings and 6,975 were thatched structures. Under the orders of the Government of India dated the 21st December 1883, No. 5-165-81, the buildings hoted in the margin, which are

The Telegraph Storeyard.
 The Dullunds Asylum.
 The Garrison Hospital.
 The Presidency General Hospital.
 Surgeons' quarters.

The Pressuring Surgeons' quarters.
The Canning Home for nurses.
The European Lunatic Asylum.
The Lock Hospital.

that atter the 21st December 1050, 105.0-105-01, the buildings hoted in the margin, which are situated within the limits of the cantonment of Fort William, were exempted from municipal taxation. This caused a loss of Rs. 7,009 in house-rate and Rs. 2,220 in house-service fees. The net result of the year's operations of the Assessment Department was a decrease of Rs. 1,178

in house-rate and an increase of Rs. 30 in the house-service fees. The existing assessment was revised in the following second class municipalities:—Joynagore in the 24-Pergunnahs, Kushtea in Nuddea, Chanduria and Debhatta in Khulna, and Berhampore and Lalbagh in the district of Moorshedabad. In the other municipalities in this Division, the assessments of the previous year were adopted with slight alterations on account of deaths, desertions, and now arrivals.

56. In the Rajshahye Division, the assessment of the Rampore Beauleah Municipality was revised during the year. The result of the revision was not finally known when the year closed. The assessments of the second class municipalities of Serajgunge, Bogra, Shorepore and Rungpore were revised

during the year.

57. In the Dacca Division, the assessment of the Furreedpore Municipality was revised. Certain assesses who were exempted in the previous year were re-assessed during the year under report. The result was an increase of income amounting to Rs. 125. In the Goalundo Municipality the Commissioners exempted all persons from taxation who had hitherto paid less than three annas. Those who paid three annas and four annas a quarter have been allowed to pay two annas and three annas respectively. This reduction in the assessment caused a decrease of Rs. 45-8 in the total income of the municipality. The rate of taxation varies from two annas to Rs. 50 per head. In the Madaripore Municipality the

taxes were slightly raised during the year. The tax paid varied from 9 pies to Re. 1-9-0 a month. Persons drawing fixed salaries are assessed at eight annas upon every 100 Rs. of their income. Others whose earnings vary are annus upon every 100 ks. of their income. Others whose earnings vary are assessed at four annas upon every 100 ks. of their estimated income. The tax upon public buildings is levied at the rate of 7½ per cent. on the assessed annual value of the same. In Burrisal a revision of the assessment was undertaken during the year, but the result was not known until the year closed. The assessments in the Nalchiti and Sherepore Municipalities were revised during the year, and the revision resulted in a slight increase of income. During the year under report there was a partial revision made of the assessment of the Kishoregunge Municipality, resulting in an increase of Rs. 110-4-3 in the annual demand.

58. In the Patna Division, the assessment was revised in the three first class municipalities of Patna, Gya, and Arrah. In the Patna Municipality the work was entrusted to one of the Municipal Commissioners. Forty-two mohullahs have been assessed by him since the close of the year. In Gya the work of revision commenced in December 1883, and was not completed when the year closed. In Arrah the revision assessment has been brought into force from April last. The revision resulted in an increase of Rs. 1,305-132 was the depend of the previous year. The increase is said to be due northy to over the demand of the previous year. The increase is said to be due partly to the increase in the number of new houses built during the year, and partly to the assessment of houses which had hitherto escaped assessment or had been

under-assessed.

59. In the Bhagulpore Division, the assessment was revised in the municipalities of Jamalpore and Deoghur. In Jamalpore the revision was not finished when the year closed. In Deoghur the revision caused an increase

of Rs. 162 in the income of the municipality.

60. In the Chota Nagpore Division, partial revision of assessment was made in the municipalities of Ranchi and Purulia. In Hazareebagh the tax upon persons is in force. It is levied at the rate of one-half per cent. on the known or estimated income of the assessee. In the Chatra Municipality the rate of tax is Rs. 2-3-6 per house per annum. In Purulia the rate is from a pie to 2 pies in the rupee on incomes ranging from Rs. 36 to Rs. 3,00,000 per annum, according to a fixed sliding scale. In the Chychassa Municipality the lowest rate is 9 annas and the highest Rs. 36 per annum.

61. In the course of audit of the accounts of the Mozufferpore Municipality, it was found by the Examiner of Local Accounts that the assessment of house property in that municipality was made by a molurir under the supervision of the Municipal Secretary. The illegality of the procedure was pointed out to the Chairman of the Municipality, and it has been reported that the practice has since been discontinued. Sanction was given during the year to the Commissioners of the Sitamurhoe Municipality to levy a tax upon persons occupying holdings within the municipality according to their circumstances and property within the municipality in lieu of a rate on the annual value of

holdings.
62. About the commencement of the year certain betel-growers of Chatra in assessing their betel-gardens to municipal tax on the ground that as the in assessing their betol-gardens to municipal tax on the ground that as the lands on which betel is grown are not cultivated by the plough, but by the spade, they were not arable lands, and that they were not exempted from municipal taxation. This view was opposed to the opinion of the Advocate-General, who held that betel lands were arable lands within the meaning of section 79 of the Bengal Municipal Act, 1876. The Commissioners of Burdwan was accordingly asked to instruct the Municipal Commissioners of Baidabatty to exempt these betol-gardens from municipal assessment. A question was raised during the year in the Darjeeling Municipality whether in assessing house property the valuation should be made upon the building, including the furniture it contains. It appears that in Darjeeling houses are commonly let furnished, and that the Municipal Commissioners used houses are commonly let furnished, and that the Municipal Commissioners used to fix the municipal tax upon the gross rental or letting value of house plus furniture and not upon the actual letting value of the holding exclusive of the furniture. The Legal Remembrancer on being consulted agreed with the views expressed by the Commissioner of the Rajshahye

Division that this mode of assessment was quite opposed to the provisions of the Act. This opinion has been communicated to the Municipal Commissioners.

63. Fresh imposts levied during the year.—During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the municipality of Bali in the district of Howrah. The tax was levied during the second half of the year, and 21 horses and 12 vehicles were registered and charged at three-fourths of the maximum rates mentioned in the third schedule of the Act. Sanction was also accorded within the year to the Municipal Commissioners of Bogra to levy a tax on carriages, horses, and other animals mentioned in the said schedule at rates not exceeding those specified therein. Sanction was also given to the imposition of a fee under section 134 of the Act on the registration of all carts kept or habitually used within the municipality. Authority was given to the Municipal Commissioners of Hazaribagh on the 8th October 1853 to impose a tax, under section 122 of Act V (B.C.) of 1876, upon all horses and other animals kept or habitually used within the limits of the municipality. The orders came into force from the 1st April 1884. Sanction was also given during the year to the Commissioners of the Jamalpore Municipality in the district of Monghyr to impose a tax on carriages and horses, and to levy a fee on the registration of carts at rates not exceeding those specified in the third schedule annexed to the Act, and in section 134. The provisions of the Municipal Act regarding the registration of carts were extended to the nunicipalities of English Bazar in the district of Maldah and Kandi in the district of Moorshedabad.

64. Rectification of municipal boundaries .- During the year under report the

Bellore,
 Barrackpore,
 Echapore, and
 Mallee Panchghora.

four villages named in the margin were transferred from the Howrah to the Bali Municipality. This necessitated a revision of the boundaries of the two municipalities. The revised limits came into operation from the 1st April 1884.

65. On the 10th July 1883 the Commissioner of the Burdwan Division reported that, owing to the exclusion of the railway station and its approaches from the limits of the Hooghly Municipality, certain prosecutions under the Hackney Carriage Act, which was extended to that municipality when the railway station was within municipal limits, had failed on the ground that the Act was not in force at the railway station where the offences were committed. To remedy this state of things, two alternative proposals were made—(1) to extend the provisions of the Hackney Carriage Act to the railway station and its approaches by a fresh notification under section 54 of that Act; and (2) to extend the limits of the municipality so as to include within it the railway station and the roads leading to it. The latter proposal was preferred by the Municipal Commissioners, as it had the effect of bringing under the operation of the Act certain shops that had grown up round the railway station, and which, it was stated, needed municipal supervision. This was approved by the Lieutenant-Governor, and a notification revising the western boundaries of the Hooghly and Chinsurah Municipality was published in the Calcutta Gazette. These orders took effect from the 1st January 1884.

66. In March 1883 the Commissioner of the Burdwan Division reported that the villages Moheshpore, Roghunathpore, Koolleyra, Gheeu, and Toygharia, which were included in the Jehanabad Union in the district of Hooghly, were purely agricultural villages, and as such were not liable to be assessed to municipal taxes. These villages have therefore been withdrawn from the operation of the Municipal Act with effect from the 1st July 1883.

67. The boundaries of the union of Perozepore in the district of Backer-mass were regired during the way. This union which was greated in 1875.

67. The boundaries of the union of Perozepore in the district of Backergunge were revised during the year. This union, which was created in 1875, consisted of a part of the village of Perozepore and two other villages named Raerkati and Kumarkhali. In May 1883 the Commissioner of the Dacca Division recommended that the entire village of Perozepore, as well as the villages of Masimpore and Krishnagur, should be included in the union. He reported that these villages were close to the head-quarters of the sub-division, and were not agricultural villages, such as ought to be exempted from the operation of the Municipal Act. The proposal received the sanction of Government on the 13th August 1883.

68. A proposal was made during the year under report to tunits with the Motihari Municipality two villages named Belhunwa and Gopalpore, and the Motihari lake which separates these villages from the town of Motihari. Owing to the construction of the court-houses and the railway station on the north side of the lake, the tradespeople of the town have moved up to this place. It was therefore deemed necessary to include within municipal limits these new buildings and the railway station. It was reported that the proposed limits would render the municipal area compact and symmetrical. The proposal was sanctioned by Government and the revision took effect from lat October 1883.

from 1st October 1883.

69. The boundaries of the Madhubani Municipality in the district of Durbhunga were also revised during the year. The revision was made with the view of including within municipal limits a village called Maharajgunge and portions of two other villages named Bhawra and Supta, where the cutchery, the school-house, the dispensary, the dak bungalow, and some good private

residences are situated.

70. Income.—The following statement shows the receipts of the different classes of municipalities and unions during the year 1883-84 as compared with the previous year:—

Income.

					Incom	e.								
		France	CLASS N	(vvicip.	ALITIES.		SECOND CLASS MUNICIPALI- TIES, UNIONS, STATIONS.				To	PAL.		
READS OF RECEIPT.	Bubu Cale	rbe of utta.			Others in the interior of the province.		1892-83.	1883-84.	1882-83.	1888-84	1880.65	1809.04	1882-83.	
	1882-83.	1883-84.	1882-83.	1883-84.	1882-63.	1888-84.					1302-00	1000000	1003-03	1882-84
	Ba.	Re.	Re.	Ra.	Rs.	Ro.	Be.	Re.	Rs.	Ra.	Rs.	Re.	Re.	Rs.
, AMERICA TAXIS-												*		1
8.—Conservancy ores	1,52,041 1,031	1,19,80 <b>2</b> 1,103	62,845	68,934	68,978 106	77,414 143				*****		*****	2,67,588 1,187	2,61,15 1,24
cumsiances and property d.—Tax on owners, according to the rearly value of houses and	•••••	•••••		•••••	10,300	*****	4,72,146	5,04,342	98,992	98,087	•	******	5,78,458	5,97,36
s.—Lighting tax	9,46,175	9,51,760	1,93,435 82,967	1,80,123	4,61,316	4,79,080	5,961	::::::			17,149		8,54,036 32,987	8,80,96
. Tax on corriages and animals . Tells on roads and at ferries	57,071 3,082	45,751 8,022	11,877	10,925	54,558 10,761	59,771 96,610	48,884 54,809	54,866 58,816	1,671 92	1,748 500	1,929		1,74,788 1,67,689	1,73,05 1,56,84
OTHER TAXES													l	
s.—Pees on musical processions b.—Latrine fees c.—Tax on rice stalls d.—Tax on ooal and on brick and			===		9,735 	2,855 2,501	867	 296	===	1,240		******	2,786 	3,88 3,74 29
e.—Fees for keeping pigs and cows		*****			29	*****	28 	436 	••••	 	688		718 67	
Miscellaneous receipts	81,638 10,281	88,319 10,219	24,651 950	20,529 475			864	1,38,990 1,935 4,689	14,879	15,343	4,877		5,39,253 1,469 18,068	8,17,81
. Total	5,81,260	4,90,876	2,67,718	2,45,986	2,63,991	12,37,426	7,11,926		_		27,443		28,19,478	

71. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 2,26,190. The increase was shared in by all first class municipalities in the interior of the province, except the suburbs of Calcutta and Howrah and by the second class municipalities, and was distributed as follows:—

In the first class municipalities In the second class municipalities		·	 Rs. 2,54,435 47,442
•			
Tota	l amou	nt of increase	 3.01.877

72. The following classes of municipal institutions showed a decreased revenue during the year:—

Ditto	ıss muni	cipality of the	ie Suburbs	of Calcutta Howrah		Rs. 40,390 11,729
Unions	•••			•••		125
Stations	•••	•••		•••		23,443
		Total	mount of	decresse	,	75,687

Deducting the amount of decrease from the total increase, it with be seen-that there was a net increase of Rs. 2,26,190 in the municipal revenue of the province over that of the year 1882-83. Part of this is merely nominal being due to the transfer of certain municipalities, unions and stations from one class to another.

73. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

Heads of Receipt.		•	,	<b>A</b> 1	mount of increase
Λ.					Rs.
Conservancy cess	•••	•••			3,561
License on trades	•••		`	•••	109
Tax on persons		•••	•••	***	18,931
Tax on owners				***	26,927
Fees on musical proces	ssions		•••	•••	120
Latrine fees					3,741
Fishery-tax		•••	•••	•••	85
Miscellaneous	•••	•••	•••	•••	78,557
Loans	•••	•••	•••	•••	1,10,422
Deposits and advances	•••	****	•••	•••	19,822
		. <b>T</b>	otal		2,62,275

On the other hand there was a decrease under the following heads:-

				Rs.
Lighting tax	•••	•••	•••	32,957
Tax on carriages and animals		· •••		1,683
Tolls on roads and at ferries		•••	****	835
Tax on rice stalls	`		•••	271
Tax on coal and brick and lime kilns	1	***	***	282
Fees for keeping pigs	•••	•••	•••	57
		Total	•••	36,085

74. The increase under the head of Conservancy Cess occurred chiefly in the Municipalities of Midnapore, Darjeeling, and Naraingunge. There was a slight increase under this head in Howrah, Rampore Beauleah, and Bhagulpore. The increase in Midnapore was due to the introduction of the Latrines Act VI (B.C.) of 1878 to fourteen more mobullahs of the town. Owing to the non-observance of certain formalities, the introduction of the Act in these additional mobullahs was considered to have been illegal, and the Commissioners have been asked to submit an application for the formal extension of part IX of the new Municipal Act III (B.C.) of 1884 to these mobullahs. No explanation of the acuse of increase under this head in the Darjeeling Municipality has been given in the annual administration report of the municipality. The increase in Naraingunge was due to the enforcement of the Act for the first time in this municipality during the year. The increase in the cases of the other municipalities was due to the realization of the arrear demands of previous years.

.75. The increase under the head of Tax on persons was due to the conversion of the stations of Jamalpore and Sahibgunge and the union of Kotechand-

pore into second class municipalities.

-	76. The collections	under the head of Tax on owners of houses and lands
1. 2. 3. 4. 5.	Midnapore. Howrah. Suburbs of Calcutta. Santipore. Ranashat.	showed an increase in the municipalities named in the margin. The increase in Midnapore was due to the realization of the demand for 1882-83 in 1883- 84. In Howrah the increase was nominal, the Light-
7. 8. 9. 10.	Darjeeling. Naraingunge. Chittagong town. Chuprah.	ing rate having been erroneously credited under this head in the divisional returns submitted by the Commissioner. This accounts also for the non-sunder the head of Lighting tax in the comparative

statement in page 20. In the case of the other municipalities the cause of increase was the collection of outstandings.

77. The following grants were made to municipalities during the year from provincial or local funds:—

Names of municipalities,			Amount of grant.	For what purpose.
•			Rs.	4
Burdwan	•••	•••	75,000	For the Burdwan water-works. Rs. 50,000 of this amount was paid by Government, vide Government order No. 686 T—M, dated 26th June 1883.
Darjeeling	•••	•••	33,850	Rupees 30,000 from Government for the construction of a covered market and a wire transway, and Rs. 2,850 for completing the flooring and rivet- ting of the Loohnughur Jhora; and Rs. 1,000 from the Darjeeling Im- provement Fund for the liquidation of the Cooch Behar Loan for water- works.
Chittagong Town	•••	•••	10,000	This grant was made by Government in consequence of a report from a special Committee appointed to consider the needs of the town, and to draw up a comprehensive scheme for the improvement of its sanitary condition. The grant was made for the improvement of roads and bridges.
Gya		***	17,132	This grant was made from the Gya Lodg- ing-house Fund. Rs. 5,500 for conser- vancy and lighting, Rs. 4,100 for the construction of a new hospital build- ing, and Rs. 7,532 for the improvement of drainage.
Pooree	•••	•••	4,000	This was a grant-in-aid from the Lodg- ing-house Fund for the conservancy of the town.
Lalbagh	•••	•••	8,600	Granted by Government for the couser- vancy of the city.
Rungpore	•••		1,235	This grant was made by Government to meet half the excess expendi- ture over the estimated cost for the acquisition of land required for im- proving the drainage of the town.
Sasseram Nowadah			3,259 284	No explanation is given in the Commis- sioner's report of the purpose for which these grants were made or the sources from which they were made.

78. During the year the Darjeeling Municipality received a special grant of Rs. 3,750 being the capitalized value of rent of certain locations taken up for public purposes. An advance of Rs. 698 was made by Government to the Bali Municipality to enable the Commissioners to meet current expenses so long as they had no funds of their own. Rs. 298 of this sum was repaid during the year.

79. Incidence of muncipal taxation.—The incidence of municipal taxation per head of population was eleven annas one pie during the year. The incidence of total municipal income from all sources per head of population was fifteen annas and three pie.

80. Total sum available.—The balance at the close of last year as shown in the accounts appended to this report was Rs. 6,86,529, which added to the income of the year 1883-84 gave a total sum of Rs. 35,32,194 available for expenditure. The total expenditure during the year amounted to Rs. 28,01,355, as shown in the statement below, and the balance at the close of the year was Rs. 7,30,839.

# 81. Expenditure—The following table shows the various heads of expenditure in municipalities and unions during the year:—

### Expenditure.

		Pirat	CLASS M	CHICIPA	LITIES.		MUNI	CIPALI-	BECOND CL488 MUNICIPALI- TIES. UNIONS.			STATIONS, TOTAL.		
HEADS OF EXPENDITURE.	Saba	rise of outles.	Hov	vrah.	interio	s in the r of the								3 (
	1862-53	1983-84	1982-68.	1865-94.	1862-83.	1885-84.	1882-63.	1885-84.	1892-53.	1883-84	1892-63.	1588-84.	1688-65.	7886-04
	Ι.					i	İ		1	1	<u> </u>			1
General establishment, includ- ing collection charges	Ra. 47,867	Ra. 49,088	Rs. 25,520	B.e. 23,060	Ra. 80,067	Rs. 99,065	Rs. 87,101	Rs. 97,149	Re. 15,840	Re. 17,466	R4. 2,589	Ra.	Re. 2,67,490	2,65
Public safety —	1	1	l		1					1	1		1 1	
(a)—Betablishment and appliances for extinguishing fires	18,050	42,658	4,020	8,582		147	1,283	412					18,850	46
(b)—Batablishment and appliances for lighting	31,909	38,654	32,553	31,946	\$5,111	32,544	12,079	15,514	2.100	2,098	50		1,04,703	1,14
(c)—Police and its contin- gencies	82,100	1		58,030			15,528		4,708	124	350		1,49,625	1,00
Public health—														
(a)—Registration of births and deaths	1,32	1,309	,		687	976	762	818	189	140			2,912	
(b)—Buildings, slaughter- houses, and latrines	5.946	3,996		<b></b>	28,778	44,070	16,439	21.008	1,464	2,232	379		55.869	70
(c)—Ropairs to markets, dis- pensaries	<b></b>				5,987	6,647	2,782	7,836	320	990	81		9,170	14
(d)—Maintenance of medical institutions	2,967	5,397	4,038	3,788	69,648	79,284	80,020	84,215	5,357	•6,197	150		1,62,077	1,7
(e)-Vaccination establishment	2,530	2.515	750	745	8,28	3,879	2,528	4,274	211	296	84		0,448	11
(/)-Waterworks establish- ment and repairs					1	2,85,046	1	10,266	405	1,831	147		84,117	2,4
(g)—Establishment and appli- ances for watering roads	17,086	17,094	9,638	0,424	19,085	20,763	6,838	8,247	60	310	165		52,872	8
(A)—Road-cleaning establish- ment, &c	33,645	83,814	48,879	6.540	56,290	46,251	16.265	20,560	2.457	2,400	900		1,58,525	2,3
(i)—Conservancy	1,00,602	1	79,063	73,078	1,59,819	١.	74,845	1,02,414	17,419		7,017		4,38,624	6,91
(j)—Drainage works	10,125	5,975	6,768	593	40,219	87,110	51,691	41,768	4,061	10,301	576		1,13,440	9
(k)—Other measures.—Estab- ishment for markets, slaughter-houses, pub- lic gardons, &c	720	400	2,508	437	5,213	7,120	12,977	3,685	95	200			21,522	11
Public instruction	3,000	2,000	1,749	1,707	18,391	28,116	26,533	50,184	4,248	6,236			46,961	67
Public convenience—	İ													
(s)—Public works, roads, establishment, &c	07,248	1.09.074	9,843	49,964	9.7% 61A	2,38,125	1,93,497	9. 27 091	\$6,830	19,489	6,619		6,01,038	6,3
(b)-Survey of land					696	1,147	1,221	2,646					1,917	
(c)—Other charges (printing, rewards, &c.)	4,433	5,960			9,548	14,223	10,900	12,640	1,974	1,168	276		27,931	8
Contribution to local or pro- vincial funds				*****	2,366	4,058	6,484	7,598	2,955	2,930		******	11,808	3
Debt-					,								1 1	
(a)-Loans, instalments paid during the year					14,058	11,340	1,216	8,724				,,,,,,,	15,200	1
(8)-Interest					4,687	8,194	1,376	97					6,068	1
(c)-Deposits and advances	12,284	8,638			6,185	30,610	1,885	3,001				*****	80,354	
Miscellaneous	13,095	9,064	6,636	6,376	57,609	55,609	24,402	26,898	5,656	5,522	2,200		1,09,688	1,0
Total	4,68,630	5,09,409	2,67,032	2,44,327	9,17,424	11,94,730	6,62,880	7,54,472	90,345	98,417	21,642	,	24,48,153	98,0
,		,,	,	.,,	,,,	1	,	"			·	. "	1	

ames of Municip Institutions.	,			٠.	Amount of increase, Ra.
Suburbs of Co		•••	••	***	90,579
Other first class municipalitie		•	•••	***	2,77,306
	municipalities	••	•••	•••	91,692
Unions	•••	•••	•••	***	8,072
			Total	***	8,97,549
					Amount of decrease.
Howrah	´'	•••	***	٠	22,705
Stations	`	***	•••	••	21,642
			(Total		44.045

82. The expenditure amounted to Rs. 28,01,355 against Rs. 24,48,153. The statement in the margin shows the municipal institutions in which there was increased expenditure during the year. There was on the other hand a decrease of Rs. 44,347 in the expenditure of the Howrsh Municipality and in that of stations.

Amount of

53. The heads of charge under which increased expenditure was incurred, and the amount of increase are shown below:—

					increase.
					Rs.
Establishment and colle	ction cha	rges		•••	18,838
Establishment and appl	iances for	extinguishing	fires		28,370
Establishment and appl	iances for	lighting	,	***	10,054
Registration of births a	nd death	B		•••	331
Buildings, slaughter-ho			•••		17,513
Repairs to markets, disp		Anna / Mod	•••		4,112
Maintenance of medical		••• •••	•••	•••	16,781
Vaccination establishme		7110	•••	• - •	2,265
		<b>:</b> ":	•••	•••	
Water-works establishm	ient and 1	repairs		•••	2,12,509
Establishment and appl	ances for	watering road	18	•••	3,846
Conservancy	• • •	***	•••	•••	60,312
Public instruction	•••	•••	•••	• • • •	38,344
Public works—Roads	•••	•••	•••	•••	37,641
Survey of land		•••			1,876
Other charges for securi	ng public	convenience		•••	€,789
Contribution to Local or	r Provinc	ial Funds		•••	2,778
Loans-instalments paid					1,795
Interest					2,228
Deposits and advances		•••	•••	•••	11,955
Deposits and advances	•••	•••	•••	•••	11,000
			Total	•••	4,77,837

There was decreased expenditure under the following heads:-

					Rs.
Police and its contin		•••		•••	43,972
Road cleaning estab	lishment, &c.	•••	***	•••	46,470
Drainage works	•••	•••	•••	•••	17,699
Other measures for	he protection of	of public	health	•••	9,720
Miscellaneous	•••	***	•••	•••	6,774
			Total	•••	1,24,635

84. Establishment and collection charges.—From the statement in the

	Cost	of establ	ishment	-	Collection charges.				
	1882-83.	1883-84.	Increase.	Decresse.	1882-83.	1883-84.	Increase.	Decrease.	
	Re.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	
First class muni-	1,09,090	1,15,957	5,967		51,970	55,256	8,286	•••	
cipalities. Second class mu- nicipalities.	82,689	88,030	5,841		54,412	59,119	4,707	•••	
Unions Stations	4,172 1,773		;··	751 1,773	11,868 816	14,045	2,377 	816	
Total	1,48,624	1,57,40+	11,808	2,524	1,18,866	1,28,420	10,870	816	

statement in the seen that the cost of establishment and collection charges both in first and second class municipalities exceeded that of the previous year by Rs. 19,301. This was due to a great extent to the increase in the number of second class municipali-

ties. There was a decrease of Rs. 751 in the expenditure under the head of

"Office establishment" in unions, but an increase of Rs. 2,377 under "Collection charges." There was no expenditure against stations, as that class of munici-

pal institutions ceased to exist during the year.

85. Establishment and appliances for extinguishing fires.—The expenditure under this head amounted to Rs. 46,729 against Rs. 18,359 in the previous year. The increase in the Suburban Municipality alone amounted to Rs. 29,502. In Howrah the expenditure was less by Rs. 438. There was an increase of Rs. 147 in other first class municipalities and a decrease of Rs. 841 in second class municipalities. The increase in the Suburbs was due to the cause stated in paragraph 79 of the report for 1882-83, viz., increased contributions paid by the municipality on account of the maintenance of the fire-brigade. Act IV (B.C.) of 1883, which repealed the Jute Warehouse and Fire-Brigade Act of 1879, came into force on the 16th May 1883. The Commissioner of Police for the Town of Calcutta has been empowered by this Act to maintain an efficient fire-brigade for the town and suburbs of Calcutta and for the Municipality of Howrah, and for this purpose the Municipal Commissioners have been directed to pay to the Commissioner of Police 80 per cent. of the fees and finos levied under the Act. Under the old Act the payments by the Suburbs on this account were subject to a limit of Rs. 10,000 a year. During the year 1883 there occurred 19 fires in the Suburbs, and the aggregate value of property destroyed in these fires amounted to Rs. 11,689. There were ten fires in Howrah, destroying property to the amount of Rs. 768 only.

86. The expenditure under the head of lighting shows an increase of Rs. 10,054 over that of the previous year. The bulk of the increase was incurred in the municipalities of Naraingunge and Pooree. There was also increased expenditure under this head in the Municipalities of Jessore,

Darjecling, Patna, Gya, Mozufferpore, Durbhunga, Arrah, and Monghyr.

87. The expenditure on account of police amounted to Rs. 1,05,650 against Rs. 1,49,622 in the previous year, showing a decrease of Rs. 43,972. The municipalities of the Suburbs of Calcutta and Howrah are the only two municipalities, besides Calcutta, which now bear a portion of the cost of the police establishment of the country. The strength of the Suburban Police consisted of 2 Superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 27 Bengalis and 17 up-countrymen. In the rank of constables there were 64 Bengalis and 573 The cost of the force, which amounted to Rs. 1,48,558 in up-countrymen. 1888, was paid in equal proportions by Government and the municipality after deduction of fees and fines.

The Howrah Municipal Police Force consisted of 3 Inspectors, 3 Sub-Inspectors, 14 head-constables, and 325 constables. The total cost of the force, including office establishment and contingencies, amounted to Rs. 44,040. One-fourth of this amount or Rs. 11,010 was paid by Govern-

ment and three fourths or Rs. 33,030 were borne by the municipality.

	-
	Rs.
First class municipalities	12,496
Second class municipalities	3,595
Unions	840
Total amount of increase  Deduct amount of decrease in	16,981
stations	150
Net increase	16,781

89. Maintenance of Medical Institutions.—There was an increase of Rs. 16,781 in the expenditure under this head during the year under report. The increase occurred in all classes of municipalities and unions as shown in the margin. The greater portion of the increase in first class municipalities occurred in the municipalities of the Suburbs of Calcutta, Dacca, Patna, and Poorce. The increase in second class municipalities occurred chiefly in the Presidency and Rajshahye Divisions.

Vaccination .- The statement below shows the results of vaccine operations carried on during the year in municipalities-

Number of muni-		Nomag	R OF FRESORS Y	ACCINATED.	PRECENTAGE OF	UCCHESPUL CASBS.
Number of muni- cipalities in which vaccinators were employed.	Number of vaccinators.	Male.	Female.	Total.	Prinary.	Re-vaccination.
145	224	45,858	38,507	76,665	81.60	16.67

91. The Compularry Vaccination Act V (B.C.) of 1880 was extended to the municipalities named below:—

Burdwan. North Barrackpore. Raneegunge. Naihatti. 3. Cuina. 29. Besirbat. Dainhat. Taki. 30. Cutwa. 31. Baduria. 6. Bankura. 32. Goverdanga Bishenpore. Kishnaghur. 83. 8. Midnapore. Santipore. ø. Khirpai. Ranaghat. 10. Nuddea. Kushtea Ghattal. 36. 11. Chundrakona. 37. 12. Ramjibunpore. 38. Meherpore. 13. Tumlook. 39. Birnagore. 14. Bhuddessur. 40. Coomercolly 15. Bansberia. 41. 16. Baidabatty. Moheshpore. 17. Kotrung. Kotechandpore. 43. 18. Serampore. Satkhira. 19. Baranagore. 45. Chanduria. 20. South Suburban. Debhatta. 46 21. Rajpore. Berhampore. 47. 22. Barripore. 48. Lalbagh. 23, Joynagore. South Dum-Dum. 49. Kandi. 24. 50, Jungipore. 25. North Dum-Dum. Bhagulpore. 51. 26. South Barrackpore. 52. Colgong

92. The table below shows the number of villages visited by the officers of the Vaccination Department as sanitary inspectors:—

NAMES	07	CIRCLE	9.		By Superin- tendents.	By Deputy Superm- tendents.		By native Superinten- dents.	By head vaccing- tors.	Remarks.
Metropolitan Darjeeling Banchi Bastern Bengal Sonthal Pergunns Behar Oriasa	 		   	:::::::::::::::::::::::::::::::::::::::	358 60 885 177 500 794	#14 114 100 46 98	111	0.00.00 0.00	26 24 50	The Superintendent of the Southal Pergunnalis Circle being also the Civil Ruygeon of the dattrict was unable to perform sanitary inspection work. A separate Supernatmetent has now been appointed to this circle.

93. Water-supply.—The expenditure under this head was Rs. 2,46,626 against Rs. 34,117 in the provious year. There was no expenditure under this head during the year in the municipalities of Howrah and the Suburbs of Calcutta.

Amount of the province, the expenditure rose from Rs. 20,891 to Rs. 2,35,049. There was a docroase of Rs. 2,428 in second class municipalities and of Rs. 147 in stations. The unions showed an increase of Rs. 926. The bulk of the increase in first class municipalities occurred in Burdwan, Dacca, and Darjeeling as shown in the margin.

94. During the year under report considerable progress was made in the construction of the Burdwan water-works. The settling tanks, three in number, were completed, the greater portion of the piping was laid down, and the masonry clear-water reservoir and two filter beds were near completion when the year closed.

the year closed.

95. The increase in Dacca was due partly to the repairs of the tunnels and filter-beds and partly to the purchase of lands for the purpose of extonding the water-works. With a view to meet the heavy expenditure which the project for extending the supply of pure drinking water throughout the town will involve, the Commissioners obtained the sauction of Government to draw Rs. 50,000 from the Water-works Maintenance Fund, and to raise a loan of Rs. 50,000 in the open market. The sum of Rs. 50,000 which has been borrowed from the Maintenance Fund was the gift of Nawab Abdool Gunny, c.s.l., of

Dacca. During the year Nawab Ashan Ullah, the son of the former nobleman, granted a sum of Rs. 11,000 to the Commissioners to extend the water-supply to a portion of the town in commemoration of the visit of His Royal Highness

the Duke of Connaught to this country.

96. The increase in Darjeeling was owing to the extension of the water service to the Tumsang and Bhobtea bustees, to the native town, and to the slaughter-house. Three additional jaoras or springs were connected with the main pipes from Senchal, by which the daily supply of water has been raised from 69,500 to 75,000 gallons. Eight additional hydrants were provided, and an auxiliary line of pipes was laid to guard against damage to the main pipes during the rains.

97. The scheme for supplying the municipality of Howrah and the other riparian towns lying between Scrampore and Howrah, referred to in paragraph 94 of the report for 1882-83, made no advance during the year, owing to the

question of ways and means not having been settled yet.

The question of the extension of the Calcutta water-supply system to the Suburbs engaged the careful attention of Government during the year. One of the great difficulties in the way of the Suburban Commissioners has been removed by the Government agreeing to relieve them of three-fourths of the police charges from the beginning of the current financial year. A Bill to give effect to the scheme and to authorize the Commissioners to levy a water-rate is now before the Legislative Council.

99. In August 1883 when the Lieutenant-Governor visited the town of Hooghly, the Municipal Commissioners presented a memorial to him in which they asked the help of Government in providing a supply of filtered water for that town. It appears that the idea of a water-supply for Hooghly was taken from the arrangements made on the opposite side of the river for the supply of filtered water to the large body of workmen engaged upon the Hooghly railway bridge works. It was reported that the arrangements there were entirely successful and greatly conduced to the health of the workmen. An officer of the Public Works Department was deputed to prepare a scheme and to frame estimates of the cost. A preliminary estimate amounting to Rs. 1,80,000 was prepared by him, but before he could submit his final report he died. Since the close of the year the Commissioners have applied for the services of another engineer to complete the scheme, and the Executive Engineer of the Burdwan Division has been instructed to undertake the duty.

100. The Bhagulpore water-works scheme made little progress during the year in consequence of the impossibility of raising the necessary funds. Since the close of the year, however, the Lieutenant-Governor has agreed to have the works carried out by Government, the services of the officers of the Public Works Department being given free of cost. The works are now in progress, and will, it is hoped, be completed, or nearly so, before the 31st March next.

101. The water-supply of the municipalities in the eastern districts of

Bengal is chiefly drawn from rivers, and is fairly good.

Amount of 102. Conservancy and Bustee Improve-

First class numicipality of the Suburbs of Calcutta ...

Other first class municipalities in the interior of the province
Second class municipalities 6,282 98.452 ... 27,569 Total 78.314 Deduct amount of decrease Howrah 13,002 Net increase 60,812

ment.-The expenditure under this head shows an increase of Rs. 60,312 over that of the previous year. The increase took place in all classes of municipalities except Howrah and in unions, as shown in the margin.

103. The conservancy provisions contained in Part VII of the Municipal Act, V (B.C.) of 1876, or portions of them, were extended during the year to

the municipalities of-

Baidabatty, Jessore, Serajgunge, Mehorpore, Burrisal,

Jamalpore. in the district of Monghyr, Cuttack, and Hazaribagh.

104. Part IX of the Act regarding the establishment and regulation of

NATUR	B OF HIGH	OR STALLS		Rat		on.	Period.
				Rs.	۸.	P.	
Shops for	the sale of	fish		0	0	3	per diem.
Ditto	ditto	ment	1	0	0	. 8	. "
Ditto	ditto	fruit		0	Ō	8	
Ditto	ditto	vegetables		0	0	8	,
Ditto	ditto ·	spices		0	0	8	,
Ditto	ditto	grain		0	0	6	i
Ditto	ditto	allua, &c.		Ô	Ò	6	
Ditto	ditto	nattua		ō	ŏ	3	,,
Ditto	ditto	cloth		ō	ō	6	
Ditto	ditto	brass pots		ō	ŏ	6	1
Ditto	ditto	butter		ŏ	ŏ	6	
Ditto	ditto	ghee		ŏ	ŏ	6	1
	in the pu	blic buildin	8	ĭ	ŏ	õ	per mensem, or Rs. 10 a year.
" stali	•••	• •	•••	٥	8	0	per mensem, on Rs. 5 a year.

markets was extended to the municipalities of Naraingunge, Burdwan, and Patna.

105. During the year sanction was given under paragraph 2, section 300 of Act V (B.C.) of 1876, to the Commissioners of the Hajeepore Municipality in the district of Mozufferpore to charge fees at the scale given in the margin for the use of shops and stalls in the municipal market in that town.

106. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieu-tenant Governor for the follow-

ing municipalities :-

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- Suburbs of Calcutta.
- Kishnaghur.
- 3. Berhampore.
- Rampore Beauleah.
- 5. Darjeeling. 6. Furreedpore.
- Bhagulpore.

107. During the year Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to certain additional portions of Howrah, to certain mobullahs of the Hooghly and Chinsurah and the Rampore Beauleah Municipalities, and to The scale of house-service fees in the Commillah Municipality was reduced from 8 to 6 per cent. on the annual valuation of holdings from the beginning of the year 1883-84. Revised scales of fees were sanctioned for the municipalities of the Suburbs of Calcutta and Kishnaghar, and the limits of operation of the Act in the former municipality was curtailed by the exclusion of rural tracts. The Act was withdrawn from the town of Purneah.

The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1883-84 in the first and second class municipalities in the province. In the matter of the improvement of busiess very little progress was made in the Suburbs during the year. The projects for improving the Woolfutbagan and Gungaram bustees to which reference was made in paragraph 99 of the report for 1882-83 were not carried out. The Engineer's estimates were found faulty and unreliable, and he was severely censured. Subsequently, the Engineer resigned the service of the municipality, and the work of framing proper and correct estimates after actual measurements was entrusted to the ward overseer. The question of improving the Kalighat bustee or blocks of huts surrounding and abutting on the temple of Kali was before the Commissioners since the year 1880, but beyond having the temple-yard paved and the kundu or sacred tank on the east of the temple cleaned out and repaired nothing has up to this time been done to improve the bustee.

109. In the Howrah Municipality the bustees marginally noted, covering an area of 170 bighas of land, were inspected by a Ghas Bagan. Golabares. sub-committee of the Commissioners, and notices

Renetalla Chowdry Bagan. Tikaparrah, and

were issued under section 265 of the Act, after proper medical enquiry, to the owners to drain and otherwise improve them. The action of the Commissioners however has been in some

degree fettered by a decision of the High Court in the case of Baboo Gobindo Lal Seal and others versus the municipality of Howrah. In this case the plaintiffs were owners of a busies called Bagdiparrah, which was in so insanitary a condition as to be highly prejudicial to the health of the inhabitants. The Municipal Commissioners on the report of the Sanitary Commissioner for Bengal and the Civil Surgeon of Howrah called upon the owners by notices under section 265 of Act V (B.C.) of 1876 to carry out the recommendations of the medical inspectors Parts of these orders were complied with, but the owners refused to carry out the order to widen the lane running through the bustee, and the Municipal Commissioners finding them contumacious proceeded to do the work themselves, and to recover the cost from the plaintiffs, who thereupon instituted suits against the Commissioners in the Court of the Judge of Hooghly. The decision of the Judge was in favour of the municipality, but the plaintiffs appealed to the High Court and succeeded in having the judgment of the lower court reversed.

110. In the Serampore Municipality, the Rishra bustes, which belongs to Government and which was in an insanitary condition, was leased to the owners of the Hastings Jute Mills, who improved it considerably during the year by levelling the ground, constructing long lines of huts for their workmen with open compounds and broad roads, and providing suitable latrines and good tanks. The Champdani bustes, which was in a very filthy state and where cholera prevailed severely in 1882, having been accidentally burnt, was improved by the manager of the mill situated in the bustes, who has also constructed a covered reservoir in which the condensed water of the mill is filtered, and then supplied to the workmen.

111. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1883-84:—

		Drv	KOISE	·e.				In the first class munici- palities.	In the second class munici- palities.	In unions.	In all classes of municipali- ties taken together.
Burdwan								58'8	36.3	23-7	84'3
Proudency				•••				86.5	33·1	22.7	47:7
Rajshahye					•••			49'4	497	617	\$0*1
Dacra	•••	•••						61'6	82-9	2976	52.0
Chittagong								43.0	38'0	•••••	41'8
Patna								45'9	461	48*3	46"2
Bhaguipore								37-9	47'5	27'0	311-8
Orism.	•••	•••		•••				<b>67</b> °8	39°6		46'9
Chota Nagpo	re	•••		•••	•••			•••••	61'4	<b>37</b> '8	58'5
Percentage of class of mu	f exper Atorpa	nditur lities i	e on " in tho	publi provi	e heal noe	th" in	eneta 	48'1	40°1	38-7	\$5.6

112. Public Instruction.—The amount spont on education by municipalities in these provinces during the year 1883-84 was Rs. 87,305 against Rs. 48,961 in the previous year. The increase occurred in the first and second class municipalities, except Howrah and the Suburbs of Calcutta, and in Unions. The statement below shows the classes of institutions to which municipal support was given:—

Classe of Institutions.		Governm Amount	ent institutions of municipal grant.	Institutions under public management maintained by municipal boards. Amount of municipal grant.	Institutions under private manage- ment. Amount of muni- cipal grant.
Secondary Education.			Rs.	Rs.	Ra.
For boys-					
High English schools		•••	9,673	971	17,484
Middle do. do.		•••	600	345	12,964
Do. vernacular do.	•••	•••	1,680	2,252	5,837
For girls-					
Middle English schools		•••			180
Do. vernacular do		•••	•••		269

		CLASSES O	e lserituti	ows.	Gover Aus	nment institutions sunt of municipal grant,	Institutions under public, management resistant by municipal boards, Amount of municipal grant,	institutions under private manage- ment, Amount of muni- cipal grant.
						Rs.	Rs.	Rs.
		Prime	ry Educa	tion.				
For	boys-							•
	Upper	primary	vernacul	ar schools	•••		90	<b>3,307</b> .
-	Lower	đo.	do.	do.	•••	•••••	60	6,596
For	girls-							
			vernacul	ar schools	•••		*****	2,221
	Lower	do.	do.	do.			820	1,728
		Specie	ıl Educat	ion.				
	Engine	•		ing schools	•••		304	•••••
	Other a	schools f	or special	instruction		•••••	***	60
							-	
				Total		11,953	4,842	50,646

113. The statement in Appendix C shows the number of schools situated within the first and second class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1883-84.

114. Sanitation and drainage.—The expenditure under this head shows a decrease of Rs. 17,699 from that of the previous year. The decrease took place in the classes of municipalities noted below:—

•				A	Amount of decrease.
					Rs.
First class municipal	ity of the Sul	burbs of	Calcutta	•••	4,150
Ditto	ditto	of I	Iowrah		6,195
Other first class mun	icipalities in t	he interio	r	•••	3,108
Second class municip	alities	•••	•••	•••	9,913
Stations	•••		•••		576
•			Total		23,942

There was an increase of Rs. 6,243 under this head in Unions.

115. The scheme for draining the town of Gya, which commenced with great promise, was brought to a standstill during the year by the discovery of errors in the levels, and a systematic survey and taking of levels in detail are reported to be now necessary before any further progress can be made in this work. A proposal for improving the drainage system of the town of Mozufferpore was under the consideration of the Commissioners during the year, and levels of the drains were taken for the purpose.

By Dr.	de.	Fabe	ck.	
Howrab.	1		Arrah. Patna.	

<sup>8.</sup> Buz. G. Darjecling.

By Dr. Wood, Deputy Sanitary Com-

missioner, Darjeeling Circle.

Julpaigooree. | 2. Sherepore.

<sup>116.</sup> During the year 1883 the Sanitary Commissioner visited the municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners. Of the towns visited during the year, the condition of Howrah, Serampore, and Darjeeling is reported to have been fairly satisfactory.

46,306

Public convenience.—The expenditure under this head amounted to

Rs. 6,76,486 against Rs. 6,30,180 in the previous

Rs. 6,76,486 against Rs. 6,30,180 in the previous

year. There was increased expenditure in the
municipalities of the Suburbs of Calcutta and Howrah
and in second class municipalities, and decreased
expenditure in the other first class municipalities in
the interior and in unions and stations. The table
in the margin shows in detail the amount of increase
and decrease in the various classes of institutions.

118. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the Armstrong road in the Poorce municipality and a portion of the Kumtowl road in the Durbhunga municipality were transferred to the charge of District Road Committees.

119. The success of tramways in Calcutta created a desire in the inhabitants of important mofussil towns, such as Patna, Howrah, and other places, to have similar facilities for quick locomotion in their towns also; but as Act I (B.C.) of 1880 was a special Act passed for Calcutta and the Suburbs, a general Act applicable to all the territories under the Government of Bengal was passed during the year. Soon after the passing of this Act an application was received from Mr. Gilbert Finlayson of Bankipore, contractor, for the construction of a line of tramway in the city of Patna. The application received the sanction of the Lieutenant-Governor on the 25th January 1884, and the articles of agreement entered into between Mr. Finlayson and the Municipal Commissioners of Patna were published in the Calcutta Gazette of the 30th idem. Endeavours were made to raise a Company to work the concession, but they have unfortunately been so far unsuccessful.

120. The completion and opening of the line of tramway across the Calcutta maidan, from the Kidderporo bridge to Dhurruntollah, raised the question whether the provisions of Act II (B.C.) of 1880, or those of Act III (B.C.) of 1883, would govern the working of this line. It was manifest that Act I of 1880 could not properly apply to this new line, as it only contemplated the construction of tramways by routes lying within the jurisdiction of the two municipalities of Calcutta and the Suburbs respectively, and it was not intended that its provisions should apply to any part of the province which lay outside the jurisdictions of the Calcutta Corporation or the Municipal Commissioners for the Suburbs. The maidan being outside the jurisdiction of both these municipalities, the provisions of the Calcutta Tramways Act, 1880, could not apply to the line of tramway between Dhurumtollah and Kidderpore bridge. The construction of the line might have been governed by the provisions of the Bengal Tramways Act, III (B.C.) of 1883, which applies to all tramways not under Act I (B.C.) of 1880, but it was found to be inconvenient for administrative purposes that the former Act should apply to the maidan, which was really, though not technically, a part of Calcutta, and there was the further difficulty that the Kidderpore-Dhurrumtollah Tramways had actually been constructed and opened for traffic without the issue of any order under section 5 of the Act, and without making any agreement. The Act did not provide for the issue of an order in respect of a tramway which was already constructed. Under these circumstances, it was considered desirable to pass a short Act amonding Act I (B.C.) of 1880, and providing—

(1) that for the purposes of the Act, the Maidan, Fort, &c., shall be considered to be part of Calcutta; and

(2) that in respect of the area so included, the Government of Bengal shall exercise all the functions which are vested by the Act in the Corporation of Calcutta and the Suburban Municipal Commissioners respectively.

The Act was passed since the close of the year and has become law as Act II (B.C.) of 1884.

121. It was a subject of frequent complaints by visitors and residents of Darjeeling that there was no rule or law by which the porters and dandeswallahs in that station could be controlled. To supply this want Act V.(B.C.) of 1883 was passed during the year, and extended to the Darjeeling Municipality with effect from the 15th June 1883.

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( 32 )

122. Loans contracted by Manicipalities.—The following statements show the loans that have been obtained by municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879.

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# Statement of Special Loans made to Municipalities in Bengal during the year 1883-84.

Corporations receiving	Amount of loan sanctioned.	Rate of interest.	Number and date of criters sutho: ining the foan.	Balance of last year.	Amount advanced during the year,	Total.	Amount re-	Balence of loan at close of year.	Amount of inferest received and ore- dited to revenue.
:	Rd. A. P.			B8. A. P.	R8. A. P.	Bs. A. P.	Ba. 4. P.	Rt. 4. P.	Et 4. P.
(1) Loans to Presidency Corporations— Calcutta Municipality	78,11,199 19 \$ 4t per cent.		Government of India, Financial Department, No. 131, dated 17th April 1879	72.64.423 B 10		72,64,423 8 10	1,57,228 19 0	01 \$1 \$61,70,17	8,07,085 0 0
			Total	72,64,423 8 10	1	72,64,623 8 10	1,57,229 19 0	71,07,184 12 10	8,07,466 0 0
(2) Loans to Mchaeil Manicipalities— Burdwan Muncipality	0 9 000'09	r	Government of Brugal, No. 905, dated	2,600 16 7	ì	2,600 10 7	2,000 10 7	1	4
Darjeeing Municipality	4, 00 00 00 00 44.		21st December 1373 Government of India, Financial Depart.	1,220 0 0	!	1,250 0 0	0 0 019	0 0 0tp	
			1877	36,744 11 0	A. cold	96,704 11 6	1,418 4 6	35,386 6 7	1,638 14 7
			Total	40,525 5 7	******	40,525 5 7	4,628 15 0	\$6,996 6 7	1,178 11 1
(3) Leans to District and other Local Fund Coumittees— Causing Municipality	0 0 000'05'		Government of India, Francial Bepart- ment, No. 1991, dated 18th March 1996	4,61,100 0 0	l	4,61,100 0 0	:	4,61,106 0 0	ì
			Total	1,61,140 0 0	1	4,61,100 0 0		4,61,160 0 0	
			GRAND TOTAL	17,46,048 14 8	1	77,06,048 14 5	1,61,957 11 0	76,04,191 3 6	8,08,860 11 1

Statement of Special Loans obtained by Municipalities outside Government Account for 1883-84.

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Corporations receiving Date of orders innerest of loan satestioned.	Date of orders authorizing loan.	Amennt of loan sanctioned.	Late of interest,	Pate of interest. Balance of loan of raised during the	Amount of loan raised during the year,	Total.	Amount repaid.	Amount repaid. Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amourt paid into sinking tund, if any, up to Siss March 1894.
		Rs.	-	ai	B.	ř.	ä	a	BS. 4. P.	B. A. P.	BL A. P.
Derjeeling Municipality 20th May 1879, 17th Jane 1972, and 25rd December 1852.	20th May 1879, 17th June 19-2, and 23-4 December 1852.	80,000	6 per cent	990'87	16,000	63,000	3,500	905.08	2,946 9 2	2.946.9	
Calcutto Municipality.	•										(b) 24,04,970 0 0 (c) 859 11 0
Louns with 2 per cent. Reserve Fund	1	64,99,600 15,00,000	6 per rent	68,99,670	i i	09,09,640	11.	999'88'60			(4)36,436 5 5 (4)8 ann a a
Referve Fund	17th May 1882, 10th February 1883. and 11th Jus	{ 3,06,000 } 3,06,000 }	4 per vent	8,50,500	97,800	10,48,800		10,48,300	4,71,886 8 0	4,71,836 8 0 (a)4,71,638 8 0	2 4 859(p)
Bardwan Municipality 26th Pebruary 1983	26th Pebruary 1993	1,90,000	5 per cent		1,00,000	1,00,000	:	1.00,000	8,560 14 2	8,948 2 5	
	Total	83,55,690	******	601,06,65	2,07,800	82,47,960	8,500	81,97,400	1.78.343 16 4	4,75,025 8 7	24,60,131 10 11

(a) Of this Re, 4.8.884 were drawn by the debenture-holders, learing a balance of Ra. 25,1,424, (c) about of new-time or the the the the the tends of the municipality.

123. Working of the Pilgrims' Leiging-House Act IV (B.C.) of 1871.—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Peoree, Gya, Deoghar, Ocloobarish in the district of Howrah, Rancogunge in Burdwan, and Danton and Garbetta in the district of Midnapore.

124. In Poerce 5,821 Houses affording accommodation for 7,788 lodgers were registered during the year under 226 licenses. The receipts from foes and fines amounted to Rs. 4,580, and there was an opening belance of Rs. 3,903. The total amount available for expenditure was therefore Rs. 8,483. The charges under all heads, including the sum of Rs. 4,000 which the Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 7,042. The total number of prosecutions instituted under the Act was 74 against 22 in the preceding year. Convictions were obtained in 55 cases, in 15 cases the defendants were acquitted, and 4 cases were pending at the close of the year. The fines realized amounted to Rs. 463-8. The pilgrim hospital at Pipli is the only dispensary now maintained from the Lodging-House Fund. The dispensary at Poorce was maintained by the municipality. During the year the Pipli Dispensary gave relief to 113 indoor patients and 1,688 out-patients. The cost to the Lodging House-Fund for the support of the institution amounted to Rs. 778-12-7. The amount of the Government contribution was Rs. 303-6. The cost of dicting each indoor patient was one anna six pies. Two vaccinators at Rs. 10 each per mensem were entertuined from the fund for a period of three months to carry on vaccination in the town of Poorce. The inspection of the lodging-houses was conducted by the Health Officer with the assistance of a molurir of his office during the four principal festivals of the Ruthjatra, Doljatra, and Panchak and Makarjatras, when the influx of pilgrims into the town was great. The inspection of the appointed for the purpose.

125. In Gya 452 licenses were issued during the year for the accommodation of 15,558 lodgers against 528 licenses issued during the preceding year for 19,204 pilgrins. The decrease was due to the inauspicious character of the year and insufficient rainfall, which compelled the agricultural classes of Bengal and the Upper Provinces to remain at their homes. The receipts of the fund, including a balance of Rs. 7,592, which remained at the close of the previous year, amounted to Rs. 19,470. The total expenditure of the year was Rs. 18,665. Twenty-one certificates under section 6 of Act IV (B.C.) of 1871 were granted against 56 in the previous year. The decrease is reported to be due to the fact that almost all the houses in the town, in which pilgrims are lodged, have already been certified as fit to be lodging-houses. There were 23 prosecutions instituted during the year and fines amounting to Rs. 121-8 were realized. The Committee of the Lodging-House fund contributed a sum of Rs. 17,132 to the municipality for drainage and conservancy of the town and for the construction of a new pilgrim hospital. Two licenses were withdrawn during the year under section 20 of the Act for failure on the part of the owners to keep their houses in proper repair. The health of the pilgrims was comparatively good, and there was no epidemic outbreak of cholera or small-pox. The few cases of cholera which came under notice were personally visited by the Health Officer, Dr. Maclood, and under his instructions sulphur fumigation was enforced. The Committee consisted of three official and three non-official members. They met only twice during the year

and closed it with a balance of Rs. 805 in hand.

4,5

126. In Deoghur 137 licenses were issued against 128 in the previous year. The receipts of the fund, including a balance of Rs. 647, amounted to Rs. 1,234 and the expenditure to Rs. 633. A sum of Rs. 350 was spent in improving the water-supply of the town, and Rs. 210 were made over to the municipality for purposes of conservancy and medical charity. The fund was administered during the year by a Committee consisting of two official and three non-efficial members with the sub-divisional officer as Chairman. They held five meetings.

127. In Oolooberiah there were 40 applications received during the year for licenses, but in two cases they were refused, as the applicants were reported by the Health Officer not to have had sufficient accommodation in

their lodging houses, which were ill-ventilated and otherwise units the reception of lodgers. In another case the applicant failed to take out the license on payment of the prescribed fees. The actual number of licenses issued during the year was therefore 37. The total receipts of the fund, including the balance of Rs. 14, which remained at the close of 1882-83, amounted to Rs. 522. The expenditure amounted to Rs. 377, leaving a balance of Rs. 145.\* The Commissioner of the Burdwan Division inspected the town of Rs. 145. The Commissioner of the Burdwan Division inspected the town in November 1883, and reported that he was pleased with the improvement that had taken place since the introduction of the Act. During the year an attempt was made by some of the lodging-house keepers at Ooloo-beriah to evade the law as regards the taking out of licenses by keeping lodgers during the day only, and sending them away at sunset. Section 7 of Act IV of 1871 prescribed that the owner of any house not licensed as a lodging-house under the Act, who shall receive any lodger in such as a longing-house under the Act, who shall receive any lodger in such house shall be punished with a fine of Rs. 2 for every lodger for each night during any part of which such lodger shall be an inmate of such house. To guard against evasions of this kind, the Act was amended during the year, and owners of lodging-houses are now required to take out licenses whether they accommodate lodgers by day or by night. The Amending Act was passed by the Bengal Legislative Council on the 29th January 1884, and is numbered I of 1884. It received the assent of the Governor-General on the 1st March 1884.

128. No report of the working of the Act has been received from Raneegunge and Garbetta for 1883-84, as it was not in force in these towns throughout the year. In Danton the operation of the Act has been suspended pending the introduction of the local self-government measure, as the income likely to be raised under the Act would be too small to bear the cost of improve-

ments in the water-supply and sanitary condition of the town.

129. Liberality of private gentlemen.—The liberality of Mr. Dear, of Monghyr, in bearing the whole cost of a building for the Monghyr Hospital was noticed in paragraph 86 of the report for 1882-83. During the year under report that gentleman gave another instance of his generosity by offering to build at his own cost a clock tower to the Fort of Monghyr. The plans and estimates of the work were prepared by the local engineering officers of Government, and approved by the Public Works Department. The building is now in course of construction.

130. Rajah Surjya Kantha Acharjea Chowdhry Bahadoor of Mooktagacha, in the district of Mymensingh, proposed on the occasion of his investiture with the title of "Rajah Bahadoor" to dovote a sum of Rs. 20,000 for the building of a Town Hall at Nussirabad, the chief town of the district, and with this view he deposited during the year in the local treasury Rs. 10,000

in the name of the Magistrate of the district.

131. During the year another native nobleman, Kumar Girija Nath Roy, of Dinagepore, offered to spend the sum of Rs. 20,000 for extending the drainage scheme throughout the whole of the town.

I have the honour to be,

SIR.

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

### APPENDIX A.

APPENDIX A.

Statement showing the number of Carriages, Horses, and other Animals kept during the year 1883-84 in Municipalities in Bengal.

200	-					-								
	NAMES OF M	ori-	·	Number of four- wheeled carriages drawn by two herese.	Number of four- wheeled carriages drawn by one horse or a pair of ponies.	Number of two- whealed carriages.	Number of horses,	Number of posites.	Number of nules.	Nomber of donkeys.	Number of elephanta	Number of camels.		Number of carts,
							l		1					
Pin	el Class Muni	cipali	tios.			i	l					l	1	
1. 2. 3.	Burdwan Midnapore Hooghly an	 a oi		30	75	21	Not state Not give	137 d in the re n in the re	port.	<b></b>	10	8		486
4.	surah. Serampore		- 1			Mat #	taued in th			inalita			1	
5.	Uterparuh		1	8	22 852	84	15 213	797	9	,	1 1		l	89
6. 7.	Howrah Suburban	***	::	11 687	2,417	149	2,746	3,394			====		Carts in t cips gist Cal	which ply this muni- tily are re- ered in outta.
8.	Krishnaghur	•••			_		Not stat id horses is	ed in the r	eport.			•		
9.	Santipore Ranaghat	•••	]			Not states	in the rer	ort of the	municipali	tv.	у.			2,818 .
ii.	Jemore	•••			3	Details not	given in t	be report o	f the muni	espahty.			1	
79	Rampore Bea	mleah	1		213		~~~~	N	ot stated i	the repo	rt.		1	864
13,	Darjeeling					٠	ــــــــــــــــــــــــــــــــــــــ	118		١	1	1	İ	*****
14.	Dacos				543				1,421					810
15.	Naraingunge						Ta	x not in fo	roe in this	municipal	ity.		1	
16.	Chittagong	•••			4	30	1 30	1 90	1			1	1	297
17.	Commillah			1				in force.					1.	
18	Patna	•••		67	275	58	406	197			3	١	1	545 ekkas. 470 carts.
				3	<u></u>	·	·	<del></del> -	789				1	1,880
19. 20.	Gya Arrah	***	•••	. "	.,			in force.	199				1	1,980
21.	Arrah Mozufferpore	в	***	١ .			Tax no	t in force.					1	
92. 23.	Durbhunga Chuprah	***	•••	0	No tax	is levied i	i this mur	iemality o	n corriage	horses, o	r carts.	1	1	*****
					188		-		29					
34.	Monghyr	•••	***	l	138		·				•		1	1,001
25.	Bhagulpore	•••	•••	١.	202				31	7			1	1,658
80.	Purneab				188				342	3			1	1.100
27.	Pooree			The pr	ovisions of	the Muni	ripal Act r	ecarding t	he taxing o	of carriage	sand an	imalë.	1	-,
	Second Class	Mara i		Ì	and the re	ristration (	of carte, as	P DOE 1D 101	ce in min	muncipan	y.		1	
	palities.	M #8 #8 FC			İ	l	1		l	İ	1	1	1	
	Cuins													657
Ž.	Cutwa	•••	***					1				===	1	557 207
8. 4.	Dainhat	***	***										1	467
5.	Raneegunge Bankoora		•••	******									1	*****
5. 6. 7. 8. 9.	Bishenpore	***	•		*****							*****		*****
8.	Booree Tumlook	•••		*****					1-1-1-	*****				*****
9.	Ghuttal Ohunderkons			** ***			******	******		******				;
11.	Remithunno	MA .			******						*****		1	*****
11. 18.	Khirpye Hansbermb Haidyabatty Bhuddrosaur		•••	•••	*****								ł	*****
13. 14. 15,	Haidyabatty	***	•••		*****					******	1		1	1,235
15,	Bhuddrosaur	***	••	•••••	•			•		•••••			1	800 65
16. 17.	Kotrung Baranagore	•••	***	The Su	burban M	anicipality	collects th	e carriage	and horse	tax and co	rt regist	ration	1	•
						fees	for this mu	meipality.					1	
18.	South Subur	ban			118		1.		19	14		· .	1	35
19.	Rajpore			<u> </u>	24				60	)			1	279
													1	
20.	Barripore	***	•••		58		l						i	870
91.	Joynagore	•••		١.	20		l		Not at	sted.			1	78
92	South Dum	Dum			113				248		*		1	1,065
			•••	<u> </u>	22				4	-			1	
28.	North Dum-	Du <b>m</b>	•••	l										2,040
24.	South Barrac	kpore	٠		99		l		184	·				464
35.	North Barra	ckpore			83				16				1	177
		•			29				68				1	3,425
95. 97.	Bernset Naihatti Basirhat	***			29								1	040
36, 89,	Basirhat Tak	***		*****	******	*****	*****						1	1,000 75
80.	Taki Baduria	***			*****	*****	** ***			*****			1	1,014
81. R9.	Goverdanga Nuddea		••	*****								<u> </u>		460
		***	•••	*****	******								1	
38.	Kushten	•••		*****	*****				21				1	508
84.	Commercelly	***		*****	*****	*****			. 6				ì	120
85.	Comercelly Meherpore Mohempure	***			*****					*****			1	77
<b>37.</b>	Birnagore	•••	-::	*****			******						1	*****
86. 57. 38.	Birnagore Batkhira Chanduria	***		*****			******		******				1	198 1,801
40.	Debhatta			*****				*****				*****	1	*****
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						<u> </u>					-			

# Statement showing the number of Carriages, Ecress, and other Animals kept during the pour 1868-84 in Municipalities in Bengal—continued.

	Namps of B Gilalitie	f v x	1•	Anmber of four wheeled extrages drawn by two horses.	Number of four whenled currages drawn by one hore, or a pair of poin a.	umber of two	Vumber of horses	Tunber of ponces	Number of mulce.	Number of donkoys	Tumber of elephants	Number of camels.	\umber of carts regar teared.
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	Dinagopore				29		L			·	·		
8.	Nattore		•••		١	l			,	-			ł
7.	Puhna		•••			בב.ב	\						
	Scraigungo	•••			- 1 1	,			16				1
ĵ.	Bogra Sherepore	***				::::::					1		:::::
	-	•••	•••			تتنا		<u> </u>	76	1			1
ŀ	Rumspore Kursoong		•••		65				16		ļ	1	
ŀ	Kursoong Furroedpore Goalundo	•••	:::					:::::		::::::			*****
L	Madaripore	•••						1		<u> </u>	1		*****
	Burrisal	•••	•••		27		, 		4	i 			
•	Nalchitti	•••	•••				Tax	not in fore	١.				
•	Jaliakati	•••						Ditto.					
	Nassirabad	•••	•••					Ditto				,	
•	Muktagacha Jamainore		***			*****				******			*****
	Sherepore Kishoregunga Bazitpore							::::					
i.			•••	·				1		1	<u> </u>	اتتنا	*****
	Cox's Bazar .		•••				Tax 1	ot in force	·				
ŀ	Brahmunberi Noakholiy Barh	ah 	•••				1	Ditto.		1		1	
L I.	Barh Bebar	:::	•••	h			1	1	1	1	1		
	Behar Judiapore Burar	***	••	11		1		ł	1		1	1	
	Doomroan Basseram	•••	:::	li	1	1	}	Ì	ł		1		
ì	Bhuhoush	•••	•••			1	1	l	l	{	1	1	
:	Hajeeporo Laigunge	:::	•••	}		No	nt stated in	Commissi	nner's rep	rt.		1	
ċ	Bitamarhi Roserah	•••						ł	l	l	1	1 1	
•	Madhubani Bevilgungo		-		1			1		l	1		
:	Sowen Motihari	***	•••					l	1		1		
	Bettish	•••	:::	J	<u> </u>				l		1	!	
	Jamalpore	•••						163					
	Colgong Buglish Hasar	•••						26				.	
			:::		:::::		*****		*****			:::::	
	Deoghur	***											
	Bahabgungo	•••						362					
	Cuttack with	Can		·	<del></del>	— I							
	mont		:		217				885				
	lajpore	•••	••• (				******	*****	*****	******			****
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	Ranchee	•••	[	Br.	amber of co		d animals	toward most	117			أمس	
	Purulia Chyebassa	***	•••					nct in fore					

# Statement showing the strength of the Conservancy and Latrene Establishments employed during the year 1888-84 in the various municipalities in Bengal.

<b>3</b>	langs de Mod	dipa <b>r</b> i	, I Ma	Imperiors	Orens err	America or sub-over	Jemadaw	D if tars	Pects	arder to 1 e.	Luoi et.	dassies	Doraes	Mebbers	auters	Whelminen	Stable servants	M str.s	bess for	Number of carts.	Wheelhamon
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48.	lalbagh Jangipore						- <del>-</del>			  -				107				ار.	11	18	
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# Statement showing the strength of the Conservancy and Latrine Establishments employed during the year 1883-84 in the various municipalities in Bengal—continued.

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62. 63.	end olas munic cluded. Jamalpore Sheropore Klaboregunge	-		:::	1.1	::	::		=	::		::	.:	<b>8</b>			::	=	:::	=		, (Z
65. 66. 67. 68. 70.	Rasispore Cox's Bazar Brahmanberial Noakholly Bach Bohar			1111	1			ï		-		=	::	*** *** ** ** **		=======================================	:::::::::::::::::::::::::::::::::::::::	=			4	  8 1
71. 78. 78. 74. 76.	Jagdispore Bugar Doomraon Sesserum Bhuboosh																					
76. 77. 78. 79. 60.	Hajespore Laigunge Sitamurhi Rossera Modhuhani Revilgunge									N	ot stat	ed in	Cor	ntnissio	oper's	геро	PL.					
88. 88. 86.	Sewan Motificari Bettiah Colgrung Singlish Bayan											Not	atat	1								
87. 88. 86. 90. 91. 92.	Old Haldah Deoghur Cutiack with C Kendrapara Jajpore Balasore	antonn 	ent	٠	1		4		2,	::	 			59 6 6 18,		1::	=======================================	1.	.2	3		81 :::
95, 96, 96, 97, 98,	Hazareebagh Chuttra Echak Ranchee Purulia Chychaga		 		i	::	=			=	  led in	:::	:::	2	4	::	=	1:	23	ïs :		8 8 
										"			/_		.	1.	<u>l-</u>	丄	6	91	<u>" </u>	2

( 41 )

### APPENDIX C.

Statement showing the number of Schools situated within the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84.

			-			4				Time and the second sec
	1				2		3	4	5	Œ
NAM	ins of M.uni	CIPA	LITI	£8.	Number o English schools,	d N	fumber of ernacular achools,	Number of pupils attending them.	Amount of contribu- tion made by the municipa- lity.	Brmares.
	ret class mm	icip	alılin			1			Rs.	
	Burdwan .				2		2		4,016	Of the vernacular schools, one is a girls' school.
-	Midaspore .				*****		••••	· 47		Of the vermoular schools, one is a girls' school. The Maharajah of Burdwan mahrisain a college with the Maharajah of Burdwan mahrisain a college. The municipality constant record observed from the schools of the general cowards the school of the general cowards the school and the permanent to the gard's action, and Re. 3 to the night school. No detailed statistic agrees in the report, the choice of the schools with schools of the schools with schools of the schools of the schools with schools w
	Hooghly and	Chir	mural	,	7		38	2,048	823	garls' school, and Rs. 3 to the night school. No detailed statistics given in the report.  (If the vermentar schools, there were five sensus.
		· ·			-	į		1,103	760	schools with 21 pupils, and seven girls schools with 275 pupils.  Among the number of vernecular schools there
	Reramporo			[	8	ł	12 5	1,105	187	Among the number of vernacular schools, there were four temale schools and one miant school.  Among the number of vernacular schools, there was
	Utterparab .	••	•••		1 8	- 1	D 29	407	1.767	There were five female schools in the town.
	Howrah Buburban	••	:::			1	61	2,973	3,000	Of these nine were girls' schools with an attendance
8.	Kishnaghur.		•••		4	١,	6	893		The manucipality contributed nothing towards the support of education,
9,	Santiporo		•••		1	:	12	241	3,626	One higher class Euchsh school is entirely supported by the municipality. The figures in column 4 refer to the municipal school only. The statistics of the others were not given.
10.	Ranaghat				1	1	4	847	300	of the others were not given. Of the vernacular schools one is a girls' school with 50 pupils.
21.	Jessoro				****	1	3 8	77 113	320	One is a girls' school with 26 pupils.
13. 13.	Rampore Be Darjesling			:::		•	; ,	261	100	Besides those five schools, there are four other schools within the municipality, viz, the Saint Paul's school, the Maint Joseph's Seminary, the Convent school, and the Darjeeling Girls school, The returns from these schools are not submitted
14.	Daoca	•••				16		3,190	800	to the Deputy Commissioner's office. This amount was confidured by the municipality for the support of the Daces model school.
15. 16.	Naraingune Chitiagoug		:::	<u></u>		5	7	Not stated in the re-	318 3,369	There are two madrives, one normal school, one girls' school, and one Sanskrit tel in Chittagong.
17.	Comillah		***			İ		port,		The municipality did not contribute anything towards education during the year.
18.	Pains			•••	j	3	3		186	Among the number of vernacular schools, one is a girls' school and another a madressa.
19,	Gya		•••			e i	••••	462	460	towards education during the year.  Among the number of vermenths solutely, one is a girls' school and another a matrices.  The numicipality contributed its, 300 to the Gya Scientific Society's school and Ra, 100 to the Gya niths school for the distribution of prizes  No aid was given by the municipality towards education.
20.	Arrah	***	•••				110	1,971	971	education.
31. 52.	Mozusterpor Durbbangs			.:		î	119	877	810	The English school is entirely supported by the Maharajah. The two vernaeniar schools are private meditations. The two vernaeniar schools are private meditations of indigenous schools the number of which are distincted in the schools that the manufact of which is the state of the schools that the school with a daily attendance of 4 much.
<b>\$3.</b>	Chupra	•••	••			8	61	874	1,223	Among the number of vertacular schools, indeed was a girls' school with a daily attendance of a pupuls.
24.	Monghyr		,			1	12	1,168	2,989	Among the number of vernacular schools there is a grils' school with 20 pupils. The manicipality contributed during 1883-84 Rs. 2,180 to the Monghy radials school.
25. 116.	Bhagulpore Purnesh	<i>:::</i>	:::			3	11 12	140		No contribution was made by the municipality towards education, but the sum of Rs. 68-4-3 was
27.	Poores	•••	•••	•••						pand by for building a school-house for the Beams- guage pathsais.  The manucipality contributed nothing towards education.
8	reand alass n	mni	ipali	tros.				1		
1.	Culna		•••			2		265	380	girls' schools with an attendance of 38 pupils.
2.	Cutwa	•••				1	<u>.</u>	96 110	396 306	1
4.	Dainbat Rancegung	в		•••		ž.	i	100	365	The vernacular school was a girls school with only 6 pupils. It received no aid from the municipality during the year.
5. 6.	Bankoora Bishenpore		:::			3	19 37	952 780	200 540	
7. 8.	Soores Tumlook	:::	:::			1	Not 3	stated. Not stated	L.   202	
9. 10.	(†hattal Ohundrako	 1986	:::	•••		1	2	Ditto. Ditto.	1,100	The two vermeular schools were female schools. They received its, 100 as aid from the munici-
11.	Ramjibung	ore				1	1	Ititto.	J 649	the vernacular school was a girls' school. I received a grant of Rs. 66 from the municipality.
19.		,				1		Ditto.	300	

Statement showing the number of Schools situated with the first and second class Municipalities in Benyal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84—continued.

	1			2	3	1 4		<b>4</b> 6
N.	ькив ор Минісі	PALIT	1E8.	Number of English schools.	Number of vermentar schools.	Number of pupils attending them.	Amount of contribu- tion made by the nunicipa- lity.	Remarps.
3.	Panalamiah					995	Rq.	
5, 6, 6,	Bansberiah Baydabatty Bhuddesair	:::	::	2 1 1	3 1 1	Not stated	30a 660	
Ğ.	Kotrong				1 8	49 281	300 250	Of the vernacular schools, one was a girls' scho-
8.	Baranagoro			1	7	809	1,437	Of the vernaming schools, one was a girls' scho- with 25 pmph. It received Rs. 54 as contribute from the municipality during the year. Among the number of vernacular schools, thre were for girls.
). ).	South Suburban Rajpore	:::	:::	1	7	Not given	453 187	There was one girls' school among the number vernacular schools,
ı. 2.	Barripore			1	<u> </u>	199 346	480 510	There were two garls' schools among the number
5.				1	-	21;	516	vornacular schools.
6. 5.	South Dam-Dan North Dum-Dat South Barracko	n .		1 2 3	4 3 11	154 644	1,117 1,788	
ij.	Porth Barrackp	n• (S			7	600	1,226	Among the number of vernacular schools, two we for native gols and two for Christian girls.
7. 8. 0.	Baraset Nailmti Basirhat		:	5	9 10	1,000 700 700	1,000 441 1,164	
j.	Tak:			3 1	10	685	60	Among the number of vernacular schools one was a girls' school.
	Baduris Goverdangs	•••		2	1.,	703 870	44 t 857	- 11-14
·	Nudden					574	613	
	Kushtes			<u> </u>		139	70	
	Coomercolly			L	3	171	100	
	Meherpore				3	100	216	
	Birnagore	•••				1 15 Not	250	The vernacular school was a night paishala.
	Moheshpore	•••	•••	1	1 6	furnished, 199	10 294	The Termination with a might paragram,
Ċ	Satkhira			1	1 5	54 171	855 855	One was an upper primary school for girls.
	Debhatta Berhampore		•••			484	1,110	
	Laibarh	•••				535	857	
•	Jangipore		•••	·	<u> </u>	301	1,043	
	Kandi		•••	·	6	100	228	
	Dinagepore	***	•••	·	7	518		
	Nattore				ī	151	360	
	Pubna	***			5	851	253	
١.	Sersjgunge			1	4	642	60	This contribution was made to a girls' school.
١.	Bogra	•••			6	626	15	This mount was contributed for the support of patchain.
_	Sherenore			·		137	180	
	D	•••		·		554		
١.	Kurseong			·	3	153		There were also two middle class English school
ï.	Parterdpore	:::	:::	1	1	28 s 250	1,293	but the statistics of these were not nursished.
į.	Goslundo Madariporo	•••		1	17	250 680 651	764	Among the muniter of vernantiar schools one was
•	Burrisul		•	1	8	(651	84	girls' school with 25 pupils.
١.	Nalchitty Ihallokatı	,	:::	a	1 8	30 HBA	60	There was one girl's school with 28 pupils,
	Nusciralised Muktamena		:	1	5	83 81 h	1,020	
s. 1.	Jamaipore	•••	• •			226	214	A mong the unmber of vermeular schools we
•	Sherepore	•••	•••	. 1	•			Among the number of vernacular schools, one waxin's school with 25 mpris.  Among the number of vernacular schools we three sanskrit fold maintained by the pand themselves added by occasional grants from those terminders.
3.	Kishoregunge		٠	1	•	303	206	Among the number of vernacular schools, there we two guist schools with 31 pupils,
ş.	Bazitpore Cox's Bazar	•••		1	1	Not stated	1,080 360	
s.	Brahmunbariah			1	2	in report. Ditto	36	Of the two vernaculars, one was a girls' school whis received a grant of Rs. 3 per measure from t municipality.
	Washbollu.		- 1		8	Not stated	60	municipality. Of the vernacular schools, one was a girls' school.
	Noakholly Barh	-	-	)				
:	Hebar Jugdispore Buzar			Not stated	in Commis	ioner's repo	rt.	
	Buxar							

Statement showing the number of Schools situated with the first and second class Municipalities in

Bengal, the number of pupils attending them, and the amount of contribution made by each

Municipality in 1883-84—concluded.

				_		····			
	1			1	2	8	4	5	
70		<del>.</del>		_!				,	*
N.	мке оз Мсиіс	184	LITIES	s.	Rughsh vot	fumber of rmedler chools.	Number of pupils aftending them.	Amount of contribu- tion made by the municipa- lity.	Remarks.
								Rs.	
72.774. 774. 776. 777. 781. 883.	Doomyson finseram finuhasah Hajeepere Lalgunge Sidmurhi Roserah Mathabam Revilgungo Sewan Motihari				Not stated	d in Com	nission«F's r(	чюrt.	
84.	Congorag		. :						
85.	English Bazar				6		397	1,605	
80.	Old Maldah			. !	3		- 44	360	
	Saliebeunge				·	٠	32	10	1
				;	·				•
87. 88.	Denghur Cuttack with c	an ?	mmen	4	Not stated.	296	170 NAS	2,320	Among the number of vernacular schools, there were
90. 90.	Kendrapara Jajieno				1 N	ot stated,	- 115 75	600 552	four girls' actions,
91.	Halasore			}	66		1,150	230	The municipal contribution was paid to three schools only.
92.	Hazarılıştı			. 1				,	Arnous office.
93. 91	Chatra Echak			::				360	
¥5.	Ranchee				21			958	The bulk of the contribution was made to the Ran-
96.	Puruha				1	4	367	162	chee surveying school.
517.	Chychassa			•	7		397	••••	•

### CALCUTTA MUNICIPAL ACCOUNTS

FOR

1883-84.

FORMS Nos. 1 & II.

55.7

### FORM No. I .- Statement showing the victim

	1	<u></u>	1	•	8	•	6	T	<del></del>			 3				Ţ	7	
-1` -1\ -1\			T				1		Nu	мвж	e or Comi	UTI	MBI KO.	128 O	*		AWOW IN HA	
1			cipality.				cipal limits	a	8	1-	d		1	0	*	CIA	ME OF LAST	YBAR.
. 01	DIS:	rrict,			Name of Municipality.	Act under which constituted.	within municipal	$\int_{-}^{-}$		Ī		Ī					municipal	.
			Serial number				Population wi	Ex-officio.	Nominated.	Elected.	Total,	Officials,	Non-officials,	Europeans.	Katives.	Deposits.	Actual n balance.	Total.
, n	i <b>e</b> he		1	0	alcutta	Act IV (B.C.) of 1878	4,00,836	20	24	48		15	59	26	48	Ra. 44,531	Ra. 6,64,654	Ra. 7,04,

• Includes Chairman

### FORM No. II .- Statement showing the Expenditure

" ı	2	3	•	5		B		7			_
					GENERAL I	STABLISH- T.º	p	UBLIC SAPE	ry.	a	6
Name District.	Serial number.	NAME OF MUNICIPALITY,	Balance from previous year,	Income during the year,	Office establishment, inspec- tion, Researy Bagistrates establishment, &c.	Collection of municipal fazes, including octrol fostablish- ment, purchase of account kooks, paper, money-boxes, repart to outposts, &c.).	Fire (establishment, pur- chase of fire-engine, huckets repars, &c.).	Lieiting festablishment, purchase of langue, oil, repairs, &c.),	Police (establishment, par- chase of ciching, lanterna, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of stauchter- houses, latines, &c.).
,			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Rs.
Zannahs	1	Calcutta	7,08,585	88,04,830	1,59,510	69,354	80,037	2,40,416	2,78,556	6,003	28,6

### the Calcutta Municipality during the year 1883-84.

				75000	_		-	mandani di Ti			_ A	******	200							
				8									)				18	19	20	91
				Оота	or,							Assess	D TAXE	B.			balance.	İ	ä	2
	ь		d		1	,	A		c	onserva:	цоу сов	s.	,	Licenso ou	trades		ezcluding bah		(column 18)	in column
Chase J. les of God or t for men or als.)	Class II. als for slaughter.)	Fight C	Class IV. Building materials.)	800	Class VI.	Cixos VII.	Class VIII.		Arrear collection for the previous year.	Collection for the current ; car.	Ities.		ear collection for	Collection for the current year.	Penalt.es.	,	of year,	including balance.	Incidence of taxation (or bead of population.	ce of income shown in ad of population.
drink drink	(Anima	(Fuel.	Bail	(J)	(Tobace)	Cig	1	Total.	Arres (Ee	8	Penalties.	Total	Ar.o.	Colle	Penk	Total	Total meeme	Total,	Inciden bead	Incidence per head
Rs.	Rs. 	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Rs.	Rs	Rs.	1ks. 0,979	Rs. 2,53,637	Rs. 2,542	Rs. 2,60,151	Rs. 38,04,839	Ra. 45,13,424	Rs. a.P.	Re. A. P.

Vice-Chairman.

### the Calcutta Municipality during the year 1888-84.

***************************************		-177711-144.2					-				
			Разые	HKA IATIF							
1 -	u	٠	5	"	h		•		j		
Repairs (to market, dispen- mary, &c.).	Meintenance of needical inelitations (dispensary even biosement, purchase of medicines, &c.).	Vaccinatica (establishment).	Water-works (establishment, r-pairs).	Road watering (establish- ment, purchase of water- carts, repairs, &c.).	Rord eleming (establish, ment, preclasse and repair of durt b.ug, &c.),	Exablishment, repairs, purchase of care, dry earth, land for burging night-soil, &c.	Refunds. &c., of fines assure or oversussessment.	Remissions of cept.	Drainsge works (establish: meni.repairs).		Remare,
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ru.	Rs.	Rs.	Rs.	1	
9,821	82.700	2,398	3,51,802	52,892	1,13,466	4,04,018			4,47,663	<u>L</u> .	

4	abilit	ice an	d ola	ime,				Ru,	▲.	P.
								1,25,95,709		
	•••	•••	•••		•	•••	•••	47,198	15	3
								1,26,42,966	13	7
	***	***		***				49.663	6	6
						•••		1,25,93,244	7	



### FORM No. I.

### STATEMENTS OF INCOME

07

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

1883-84.

<u> 25. j </u>									_	. <u>-</u>			_	_	•	
1.4	•		4		l,		_	1	6				. 7			
					1	Numbe	п оу	HEVEN	re of	Сом	LITTRI	<b>.</b>	Ryn	EL NORTY	,	
r	paffity.			muncipal hunta.	a	,		d		,	v		A	THE CLOS	E.	
_ ob mer	Serial number of municipality	Name of Mubicipality.	Act under which constituted	Population within muns	Ex officio.	Nominated.	Elected.	Tetal.	Offic.als.	Non office !*	Europeans.	\attres	Deposits.	Actual munerpal basare,		
	Bundwa	IN DIVISION.				-							Ra.	Ra		
		Burdwan	· ]	32 697	4		12	20		12	7	19	1 440	906		
e	3	1	Act V (B.O.) of 1876	39 924	5	7		13 23 27	7	17	- 5	7 1H	683	16,177		
~~,	·{	Serampore	i)	27,520 5,265	6	12	18	27 20	5 8 9	19 11	11 6	16		7,245		
	.	Total		64,076	19	37	13	(a)	22	47	21	48	683	25,062		
. *	6	Howrah	Act V (B.C.) of 1876	98,628 229,268	5 83	73	25	131	45	86	16	15	1,010	1,668	-	
		Divisional Total		279,200		73	20	-131			48	83	3,153	39,698		
_		CY DIVISION.			13	23		35	١	22		_			l	
	7	Kiehnerhur		251,480		3	15	22	13	16	- 15	20	8,020	80,981		
***	{}.	Santipure	Act V (B.C.) of 1876	29,687 8,683	6 5	18	:-	10	6	18	5 4	17 17 15		4,72½ H(II)		
		Total		05,947	14	88	15	63	19	44	13	40		10,362		
	17	Jestore	ا ا	8,495	В	15	<u> </u>	20	7	18	- 5	15	,	6,389		
		Divisional Total		825,781	32	70	15	117		79	-33	85	8,020	97,182	-1	
. 1		YR DIVISION.									ļ					
		Rampore Beauleah Darjeeling	Act V (B.C.) of 1876	7,018	- 5 6	20		25	- 5	20	- 8	20		2,556	-	
"-5 ···	*** 1 12	Divisional Total	l'	27,042	11	42	-=-	63	1%	21	25	- 4		5,016	ŀ	
			1		<u> </u>	<del> </del>							<del></del> -		-	
		Division,		7,7601	8	10		13			,	10		32,052		
3	[] ii	Narangunge	Act V (B.C.) of 1876	12,448	3	14	<u> </u> _	17	_ <u>\$</u>	13	8	8		10,818		
		Divisional Total	***************************************	90,169	-6	284		30		21	12	18		43.854	_	
		one Division.		1		1					1	1	1			
-h	127	Chittagong Town	Act V (B.C.);of 1876 f	20,969 13,506	6	14	:::	16 23	7	14 36	1 6	12 17	7,000	2,175		
		Divisional Total		84,475	8	81		359	9	80	10	281	7,000	3,649	1	
	PATHA	Divisios.					1						100			
:	] 15	1	1	178,251	5	24		20	10	10	9	20	20,358	84,077	:	
100 MM	19	1		76, 115	-	2/1	-:-	30		22	B	24		16,286	. 2	
الاستانية. منظ ""	20		Act V (B.C.) of 1876	42,908	- 3	13	-:-	16	- 7 - 5	B	7	- β 14		6,936	_	
	22	1	]] ]	65,065	-	13		18		- 13		13		12,240	,	
	83	1	Į (	51,070	1	14	-:	15	8	15	-3	-12		5,902	_	
		Divisional Total		452,749	23	104		126	84	88	84	90	20,25	79,382	-	
В	HAGULPO	ORR DIVISION.							i							
ipore	24	Monchyr Bhagulpore	} Ant V (B.C.) of 1876 {	55,872 67,690	3	17 16 11		20 21 14	7	18 16	10	10 18 6		7,245 46,486 3,191	, <del>*</del>	
-#	26	Purneah  Divisional Total	,	67,69C 15,016	8		=	-	8	8	* *		_=			
			**********	188,083	- 11	-44		55	18		26	29		87,975	-*	
_		Division.						-					- 1		_	
<i>5</i> ,	27	Poores GRAND TOTAL	Act V (B.C.) of 1876	24,336	125	16		18	4	14	4	378	38,495	12,891 8,96,708	10 R 44	
٠	1		**********	4,881,844)	125	404	40	509	178	366	196	<b>3/7</b>	00,430	-1301100	e	
											- 4				• •	

				8								9						19	20	. 21
Оствог,												American			15) per	in eolumn 18				
•			d	•	1		à			Conservancy Coss, License on Trades,					B		(e-lums 1	war in ead		
(Articles of 160d or drink for men or not- mats).	(Animals for slaughter.)	(Fuel, lighting, and	(Building materials.)	(Prugs, gume, and spi-	(Trebure)	(Cheth.)	(Metals.)	Total	Arrear collection for the previous year.	Collection for the cur-	Penalties,	Total,	Arrear collection for the presious year,	Collection for the cur- rent year.	Penalties.	Total.		Total incinding balance	Incidence of taxation head of population.	Incidence of income shewn per bead of population.
Rs.	Re,	Ra.	Rs.	Rs.	Hs.	Ra.	Rs.	Rs.	Re.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	šs.	Rs.	Rs. A. P.	Rs. a. P.
,	=			<u></u>	<u> </u>	=			<u> </u>	7,638					<del></del> -	<del></del>	,076	2,56,441	011 6	7 12 6
		<del>-::-</del>		<u> </u>		=	=	<u> </u>		0.784	<del></del>	7,43H					.097	28,797 60,121		
,	Ξ			=	1					6,516	:::	6,510	******	::::::	·".		,095 ,385	49.343 8 015	1 3 10 1 3 6 1 1 9	1 6 1 1 8 5 1 3 4
,	_		<u></u>		-	=	=			16,300		10,500					,711	1,17,459	1 3 6	1 6 10
					<u> </u>	<u>:</u>	=		2,093	61,645	196	63,934		_::::-	<u></u>	<u></u> -	,986	2.14,859 6.51,579	2 4 6	2 7 11
		<del></del>	<u> </u>		<del>  ::</del>		<del> </del>		2,143	no 080	1110	87,872			<del></del> -		-MUA	0,01,079	1 9 8	211 5
					-	=	=			7,08,118	3,850	1,19,802		1,103	<del>  ::-</del>	1,103	,876 539	5,79,127	1 6 11	1 15 3
•••••	1:	:::	1::		1::	=	=	===			==				==		556	24,579 27,602 7,346	0 13 1 0 9 11 0 10 8	0 13 8 0 12 8 0 12 0
	<u> </u>		-		-	-	-							i			975	63,567	0 10 9	0 13 10
			١														,970	24,329	1 4 8	1 8 9
		-:-	三			Ξ	三		14,530	1,00,113	8,850	1,19,902		1,103	<u></u>	1,163	.821	6,67,023	7 5	111 4
<u> </u>		- ::-	 		1		 		296 318 669	2,241 5,006 7,337	17	2,554 5,449 7,963					,090 (160 (250	21,646 1,21,620 1,46,266	0 11 10	0 15 8 17 6 6 5 8 6
		_	Γ			-	Г	1									1			
					١				132	32,167 2,080	:::	82,200 2,030			:::		,914 ,914	1,67,905 31,776	1 5 9	1 12 0 1 10 9
·····	=	<del></del>	-			=	=		132	84,197		34.329			<del></del>		1.871	1,99,7 11	1 6 3	111 1
*****	=		H	<u> </u>	1	-				<del></del>					<u> </u>		-			
			l														1,213	48,337	1 2 3	1 15 5
		::			=		ــــــــــــــــــــــــــــــــــــــ		406	3,563	5	3,774					1,581	24,100	1 2 3 6 11 8	1 15 5
		<u></u>	<del>  ::</del> -		<u> </u>	<u> </u> -	=		4116	3,363	5	3,774				<del></del>	1,777	67,418	1 1 5	1 10 4
																	ł			
*****	=		<u> </u>	<u></u>	=	=	-		_===				<del></del>			<u>i</u>	1,471	1,67,801	0 8 5	0 10 3
*****	=	<del></del> -			-	=	<del></del>	_ <del></del>							<del></del>		9,710 1,380	75,896 28,801	0 7 1	
*****	<del>                                     </del>	<del>-:-</del>	<del></del>		=	<del>-</del>	<del>-</del> -										2,963	89,901	0 10 11	0 13 6
<del></del>	=			-											=		5,619	37,279	0 5 0	
	<u></u>	<u></u>	:	$\overline{\cdot \cdot \cdot}$	Ξ	::	Ξ	<u></u>									0,739	36,641	0 8 9	-
		4	_	-	<u></u>	:	÷					-===					1,257	3,50,025	0 7 6	0 0 11
topad topad	11:	::	:::	1 1 1	# ::	:::	1 1 1		ï,iö.	6,806	=	7,410	::::	143	==	143	3,019 5,720 7,566	41,168 1,32,350 20,757	0 8 3 0 to 6 0 14 8	0 9 F
<b>3</b>	-	=	Ξ	耳	Ξ	Ξ	÷		1,104	6, 106		7,410		147		143	17,201	1,04,279	0 10 2	0 15 10
1																				
														<u></u>			19,275	32,168	0 7 10	0 12 6
1									18,888	2, 13,199	4,068	2,01,150		1,346		1,285	74,288	23,39,432	106	176

### FORM No. L. Statement showing the Income of Bires.

C			المرسمية	Maria de la composición dela composición de la composición dela composición dela composición dela composición de la composición de la composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela c				-	·	·				a special		
1.*	3	а				9		10	11	12	18	]	~~~~	14		18
	liby.			Oth	er lates	n detail	1 (na *		-			Отя	BR TAXR	S IN DE	TAIL (AS MAY .)	ě
PRINCE.	Serial number of municipality	Name of Mubicipa	LITY.					Tax on houses and lands	Tax on vehicles,	Tax on animals.	Toils, &c.	Tax on musical pro- procession,	Latrine fees.	House scavenging fees.		Total income from taxation,
Row	nw.i	n Division.		Ra.	Rs.	Rs.	Re.	Rs.	Rs.	Ra.	Re.	Rs.	Rs.	Rs.	Rs.	Re.
	1 1	Burdwan	ŀ	<u> </u>				32,968	2,346	1,212	4,726					41,251
	2	Midnapore						14,653	1,165	657	138					84,251
	8	Hooshly and China Seramporo			1:::			21,118 20,9n3 4,669	3,995 1,699 705	902 \$01	3,215 3,921 479				*****	88,944 88,580 5,644
•	. 8	Utterpars	. [		-	· · · · · ·		46,690	6,319		- (		-		\-\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	78,318
	6				·		· · · · · ·	1,80,123	-		· · · · · · · · · · · · · · · · · · ·	·				2,24,082
	, •	Divisional Total	- 1					2,44,434	20,756	3,272	12,469				· · · · · ·	3,68,802
		P	ŀ													
	. 7	Suburban	ŀ	ļ			l	2,51,760	\$5,751		3,922		<b></b>			4,23,838
	8	Kishnaghur						15,262 15,471	950 2,622		3,825					20,037
	10	Ranaghat					:-::	4,195	386		690	-::-:			******	6,791
	1	Tota						35,658	3,005		4,783					44,379
	111	Jesebro				<u> </u>		7,148	1,047	342			2,196			10,768
11		Divisional Tota	ı		<u> </u>		. <del></del>	2,04,681	60,704	812	H,705		2,196	<u></u>	<u> </u>	4,77,485
BAJES	EAR!	B Division.	- 1		l	1			ļ	l				l	ĺ	
<sup>1</sup> 70	1 12	Rampore Beauleah						9,610	3,094	447	1,707					112
	13	Darjeeling						23,030	30	295						28,773
		Divisional Tota	ı				¦	32,640	3,12 6	742	1.707					46,185
. DA	CÇA :	Division.		Ì				i							İ	
	114	Inoca Naraingunge						50,962 17,274	4,025	2,919	18,957				::::: <b>:</b>	1,08,768 19,659
(	. ] 15	Naraingunge Divisional Tota	- 1				<del></del>	07.686	4,026	2,910	16,612			<del></del>		1,25,422
				<del></del>					-							
		ong Division.	1					15.012	1,359	461	0.000		1 1			
	16	Chittegong Town	: ::::		*****	*****	<u> </u>	N,617	1,330		6,2% 1,168	*****			211000	25,967 13,589
		Divisional Total						24,559	1,359	461	7,403					3/5.050
Pa	TKA	Division.								Ì						
		Patns						68,89G	12,014		17,954	2,126		142	*****	91,161
*** **	. 19	Gys						30,539	2,276	1,621						88,836
~d	. 20	Azrab			****			14,432						163		14,595
., eroq	. 21	1	<b>.</b>					16,511			12,628					29,189
		Durbhunga						20,687 18,661	845	5A3	1,074					22,000
*** *** **	.   23	Chuprah Divisional Total						1,59,726	14,065	1,584	8,146 34,802	2,125		305		21,807
		arranouni Tol								-,,,,,,		-7,120		305	<del></del>	8,18,907
Bnas		DIVISION.											ĺ	- 1	i	· · · · · · · · · · · · .
fpore	25	Monshyr Enaguipore		====			::::::	15,002 21,376 9,787	1,928 4,720 8,204	808 96%	10,709 9,525	780		:::::		28,535 44,772 13,897
	120	Purneah				-:		46,015	9,852	2,040	20,324	730		*****		
		anvillonus Tota	ز "						(700Z	e,1720	20,020	- 40			_ <del>:=::</del>	87.13
Оя		Division,	1		- 1	-	- 1	- 1	- 1	- 1	- 1				- 1	1.
è	27	ł	- 11					11,418		<u></u> !	510			<u></u>		11,988
	1	GRAND TOTAL	· ·				**	8,60,903	.04,487	11,969	.02.583	2,865	8,106	865		18,67,004 i
		'			******	-				-	,800 PO W (100		************	7 miles # 100	A-Nassames	

## Mass Municipalities in Rengal during the year 1883-84.

				16						17		18	19	90	21	1
			Miscel	LABOU	BECEIPT	<b>8.</b>				Debt.		ading balance.		(column 15) per	ra in column 18	
Realizations Ender special Acts.	Proceeds of land, &c.	In-ome from markets (rents, fees, sale of refuse, &c.).	Conserrancy and road cleaning (feet, gale proceeds of night-soil, street refuse, &c.).	Municipal fines,	Payments for municipal services rendered to individuals.	Grant-in-aid from pro-	Sun-ries frent of municipal lands, re- cepts from public gardens, &c.),	Total.	Leaus.	Deposits (contractors, salaries unpaid, &c.).	Adrane 28.	Leal inceme of year, excluding balance.	Tetal including balsnee.	Increme of taxation (cheed of population.	Incidence of income shewn per head of p-pulation.	1
Ra.	Ra.	Ra.	Rs.	Ra,	Ra.	Rs.	Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	R4,	Rs. A. P.	Re. A. P.	
408				91	9,767	75,000	17,908	1.03,074	PR8,08	1,746	8,017	2,54,076	2,56,466	1 4 3	7 12 6	
191	114	920		267			2,284	3,746				27,997	28,797	0 11 6		
442 551 455		2.537 71		592 182 15	187	· · · ·	2,453 5,171	3,487 8,668 541		850 		43,261 42,665 6,355	60,121 49,313 8,015	1 3 10 1 3 6 1 1 5	1 6 1 1 8 5 1 3 4	
1,418		2,608		759	187		100,7	12,576		NEO		91,711	1,17,159	1 3 6	1 6 10	1
6,712	1,531	1,857	827	4,300			5,512	20,520		475		2,45,1086	2,44 450	2 4 6	2 7 11	]
8,129	1,415	5,3%	827	h,507	9,954	75,000	83,508	1,39,925	90,088	3,071	8,017	6,19,803	6.51,570	1 9 8	2 11 3	
	i			5,214	10,603		26,305	58,31p		4.125	6,091	4,90,676	5,79,127	1 6 11	1 15 8	
16,798			270	158	1,148		1,026	3.502		9,120		23,539	28,579	l		
				112 94			4.1.7 671	4,329 765			:::::	22,840 6,556	27,602 7,346	0 13 1 0 9 11 0 10 4	0 13 H 0 12 3 0 12 0	1
			270	364	1,118		6,814	8,596				fd,975	63,567	0 10 9	0 12 10	
				137			7,071	7,202				17,970	24,320	1 4 2	1 8 9	
16,793			270	5,718	11,161		40,190	74,117		4,125	160,9	5,61,821 <sup>4</sup>	6,67,023	7 5	111 4	
÷				41	154	•••	1.034	1,678				19,090	21 080	0 11 10	0 15 3	
970		25,142	163		3,500	33,850	10,402	89,367	10,000			1,22,160	1,21,820	0 4 1	17 6 6	1
1.400		25,442	193	41	3,6:4	38,956	20,506	85,005	10,000			1,41,250	1, 10,266	1 11 8	5 8 6	
2,030	891			425 645			27,301 674	80,150 1,250				1,55,913 20,955	1,67 965 31,776	1 5 9	1 12 0 1 10 9	
2,030	391			1,660			27,978	31,440				1,58,871	1,99,741	1 6 3		1
-	_															1
273		1,847	3	338 850	949 199	10,000	4,860 1,456	17,974 1,945			*****	41,213 15,681	4.5,7277 24,1000	1 2 3	1 15 6	İ
878		1,347		684	488	14,000	6,985	19,221				56,777	67,416	1 1 5	1 10 4	
													1 07 801	0 × 5	0 10 3	
1,584		3,884		864 879	2,240	17,132	8,851 4,579	8,58% 25,874	<u></u>	4,644	7,07%	1,11,171	75,096	0 8 5	0 10 3	-
		1,529		463		17,102	4,791	6.755				21,350	23,301	0 5 5		ŀ
		1,095		140			2,595	8,820				32,965	39,001	0 30 11	·	1
		1,173		880			6)1	2,350				25,019	87,270	0 5 6	0 6 0	
1			3	441			8,448	8,912				30,739	36,611	0 6 9	6 0 8	
产		7,121	8	8,522	2,280	17,132	24,907	56,359		4,644	7,078	2,51,257	3,80,922	0 7 8	0 9 11	-
Í		1	1		İ											
965		2,885	627	755 418 118			1 048	5,383 40,448 3,739	·····			38,015 85,720	41,163 1,32,459 20,757	0 8 8 0 10 6 6 11 8	0 9 0 1 4 X 1 2 8	
=		605			18		40,107 3,018					85,720 17,666				
7 241		8,490	627	1,417	18		44,173	49 990		100		1,37,201	1,94,279	2 01 0	0 18 10	-
			1	1										l		
116		161		203	1	4,000	2,872	7,359	1.000			19,275	25,30,422	6 7 10		
30,000	2,066	42,913	1,490	17,941	27,551	1,89,982	2,00,459	4,63,477	1,00,008	11,940	21,180	19,71,288	20,00,122	106	176	1

### FORM No. I.—Statement shorting the Income of

	7- VP		<del> </del>	1	· · · · · · · · · · · · · · · · · · ·		·	<del></del>		-2022-7	6	<del></del>	Company of the Compan		-	·	
, a	3			<del> </del> -	4		+								<del> </del>	-,	
	pality.				•	municipal limits.	a	Num	BBRO	, ME	ADERS	T ,	,	1	BT	BALANOR THE CI LAWR YE	IN HAW. ORN OF
or District.	of auniei	Nam	R OF MUNICIPALIT	۲.	Act under which constituted.	within munic						4				municipal	1
	Serial number					Population	Ex-officio.	Vommerted		Elected.	Total	Non-officials		Natires.	- ·	Actual	
		Dr.	Attion.								20	5	18	. ,	Ra.	1	
	1			::()	Act V (B.C.) of 1876	10,44 6,4: 5,7: 10,7:			10		16 14 13		15 16 7 8 40	4!	8	6,1	81 8,75 81 8,75
	<b>1</b> 5	Ba	Total nkoora		Act V (B.C.) of 1876	18.7		:	17 18	=	31 16	6	15 10		7	2,	234 2,2° 256 20
748 m. 1	1 6	Bia	henpore Total	'	**********	40,0	23	8	20	-			25 7		81		188 2,44
			ory	4	let ▼ (B.C.) of 1878	7,8 6,0 12,0		5 5	10	-	10 15	7 5	- H		11 14 8,0 9 1,0		
		G	mitos nattal underkona imjibunpore horpai		Act V (B.C.) of 1876	12.2 10,9 6,2	57 109 193	5 5 5	13 8 7 13		13 12 18	5 5 5	7 13	4	14 1,0	1,	456 2,45 967 5,95 178 2,17 727 3,22 371 1,37
Ė.			Total		•	48,1		3 6	7 9	-	10 -	3	7	3 6	7	1.	783 1.78 118 2.43
74 24 25 27 28 28 28 28 28 28 28 28 28 28 28 28 28	{  i	5 K	ansberis oldvalattv otrusg		Act V (B,C.) of 1876	8,14,0 10,0 5,1 87,	433	8 8	32		41 41	6 6 21	33	ě	9	:: \i;	255 3,25 049 1.04 204 7,59
	,	7 8	Total		Act V (B.C.) of 1876 .	7,	0.10	2	13		15	3	13	2	18	30,023	36,839
			Divisional Total		47.747.44.14	174,	-	75	186		250	DI.	165	193	5,816	30,023	1-6-
	. 1	9 1 4	Division. laranspore outh Suburban		1	29.	082 658	5	15	.:.	20 20 14	3	17 17 13	1 15 16	156	6,846 1,946 1,282 1,107 2,014	4,346 2,078
		to 1	injpore	:::		10, 8, 7,	882 658 576 700 685 108 201 317 702 833	5	14		14 15 11 10	1	13	12 11 15		1,107 2,014	1,285 1,197 2,614 3,061
	113	12 J	fornagoro fonth Dum-Dum forth Dum-Dum fouth Harrackpora forth Barrackpora		Act V (B.C.) of 1876	5 80	201 317	5	11 : 13 :	=	100	2 2	14	15 7 6 18	180	3,041 3,27: 4,14: 7,15: 7,3# 6,03 2,20 1,25	3,061 3,978 4,446 7,310
alts	1				,	10	702 833 538	5 5	12	1	17 20 19	2	16 18 18 17 15	13 14 16		7,3# 6,09	7,367 6,038
			Resirbat	::		12	,538 ,848 ,120 ,961	5 5	12	::	17	4000	15 12 12	10 114 111		1,25	7,310 7,567 8,688 0,200 8,1,256 7,1,077
	ų	81 6	indurin Fovordanga Total		j 		2,103	73	171		314	31	218	55	29		80,63
	d	33 3	Vudden		7	1	,105 1,717 1,041 1,731	2 5	12 3 11		14 8:	5	12 3 31	2 5	• }	2,01 8	55 664
٠ ٠	-{	85 C 66 J 87 J	Coonercelly Heberpore Beernagore		Act V (B.C.) of 1876	1 1	1,731 1,502	5	9 8		12	6	b				45 545
,	-	1	Total				968,	16	43		6 0 11	17 2 3	49	7.	6		
***		3R 39	Mohembore Kotechandpore		Act V (B.C.) of 1876.		,000 ),231 1,281	-ï	10	-=-	17	- 3	19		5	_	
		40	Total Satkhira Chanduria		} Ant V (B.C.) of 1876 .	1	3,738 1,445 3,514	1 1	14 18 13	:::	15 14 14	1	16	7	15	1.	171 1,471 274 277 815 81
-i'	₹	報	Chanduria Debhatta Total		Met V (15.C.) of 1876 .		,697	$-\frac{1}{8}$	40		- 14	- 18	40		48		2,00
		43	Barhamporo		h		3,368 3,931 3,187		16 14	==	20 19	•	15 15 10	$\neg$	16	18,	448 18,48 007 11,06 843 7,80 876 87
: _bed	{	46	Lalbagh Jungiporo Kandi		Acs. V (R.C.) of 1876 .	4 1	0,461		13 10 53	<u> -:-</u>	16 15 70	6 21	10		12		876 87 884 27,22
			Total Dvisional Total		***********		3,386	110	323		483	76	857				,068 84,5
1	LAJS		E DIVISION.						19		18	8	10		18	19	757 13,7
		48	Dinagopore Nattore		Act V (B.C.) of 1876	11	2,977 D,094	1	14	-=-	15	3	12	<u> </u>	18		5,80 5,8
	 }{	40	Pahna Sorajgunge		.]]	"[]	4,883 1,088	i	10 16	=	12 17	:	15	1	15		8,161 9,1 4,387 4,9 6,418 6,4
	٠		Total	•••		1	6,041	- 8	26		20	7 * 3	22 13 9	-3	14		1,453 1, 2,130 8,
<b>4</b> 94 <b>444</b>	{	51 52	Hogra Sherepore		, J' Y (2.10.1) 42 1012	1	6,179 8,991 0,170	8	14 9		17 12 29		23		10		8,665
		83	Total Rungpore		1		3,320	- 5	13		18	6	18	-	14		483
(5 m²) 2000 (m²) 1000 (m²)	***	54	Kurneong		Act V (B.C.) of 1876	۳۱]	4,033	- B - 24	97		121	- 34	87	20	96		26,676
٠.			Divisional Total	•		-1, '			1	1.			٠	نب_ا		. ·	3. P.

	. 21	90	19	,				)	1								8				
	8,	16) per						TAXES.	Assessed		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						CTROI.	00			-
	income shown in column population.	(column 1	٠	Carracte	e.	a trade	deense o	ı	· 18,	ncy on	Conserva			4	D.	5		d	a	6	•
	upe shou	ation ion.	valance.	100.00		<u> </u>	] å	ā.			å	į.				-	pue	-	Pine	Î Î	88
	Invidence of inco	Incidence of tax head of populati	Total, including balance			Penalties.	Collection for current year,	Arrear collection the prerious year	Total,	Penalties.	Collection for current year,	Arrest collection the previous year	Total,	Chas VIII. (Metala.)	Class VII. (Cloth.)	Class VI. (Tobacco.)		(Building materials.)	(Puel, lighting, a	Class II. (Animals for slaughter.	(Articles of Yegd drink for men animals.)
P.		Rs. a. P.	Re.	Ra.		Ra.	Re.	Ra,	Ra,	Rs.	Ra.	Ra.	Re.	Ra.	Re.	Re.	Ra.	Ra.	Rs.	Ra.	Re.
7	0 14 0 15 0 19 0 18	0 18 3 0 18 6 0 11 1 0 11 8	11,377 4,306 5,166 13,963	,554 ,825 ,865 ,832		:::		===		=				::	· <b></b>	:::	:::	:::	:::	::	****
_			15,963	.832 848		==		:::::	*****		<u> </u>	:::::		:::	-::	::	-::	::			
6	0 13 0 7 0 3	0 11 5 0 6 2 0 3 11	10,464 4,763	264			<u> </u>					•••••				•••		••			
8	0 5	0 4 6	15.251	1,503 1,789		.::		:::::	:	.::		<u>.</u>		:::		:::	:::	<u>:: </u>	-::	=	
-	0 10	0 9 7	7,677	,235			· · · · ·														
	1 0	075	8,820 11,610	1,664								<del></del>		<del></del>						=	
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-			5,317	1,565 ,,048 ,760		<del>-::-</del>		-:		<del>-</del>	- 1.	<del></del>		-::-	<del>-</del> -					-	
5 5 9 9	1 0 8	0 8 4 0 14 3 0 10 4 0 6 7	5,317 17,522 9,015 3,531	760					******	::	:			:::			==		.:	-	
11		0 20 11	35,414	1,895						==					÷	÷.	<del>-:-</del>		-:		· ·
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8	0 9	0 7 7	1,36,919	.,678				<u> </u>						=	=	=			-:-		
748168219827206	0 10 0 9 0 9 1 2 0 6 0 13 0 7 0 8 0 15 0 9 0 6 0 7 0 7	0 10 4 0 8 1 1 1 0 8 1 1 1 0 8 1 1 1 1 0 8 1 1 1 1	24.174 32.374 7,685 5,380 7,208 8,834 7,583 17,492 16,973 17,419 18,446 8,331 3,541 6,896 4,896	866 297 103 1,75 1,66 1,66 1,66 1,66 1,66 1,66 1,66 1,6										11:11:11:11		111111111111111111		11:1:11:1:1:1:1:1:		1::1::1::1::1::1::1::1::1::1::1::1::1::	**************************************
8	0 9	0 8 5	1,87,374	,068					<del></del> -					==		<u></u>		ات	<u></u>	-	
2 7 4 0 6	0 8 0 8 0 0 0 8	0 4 1 0 8 4 0 8 9 0 7 8 0 5 11	6,449 5,883 4,319 8,148 3,809	. 428 . 239 1,643 1,675 ,826		111111				==				1 1 1 1	1 11:1:	<del>:</del>	==	<del></del>	==	:::::::::::::::::::::::::::::::::::::::	*****
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8	0 9	0 8 7	3,30,084	5,646										Ξ	_	=	<u></u>	-		_	****
-	1 0	0 18 8	38,397	0,640 7,697			<u></u>			<u></u>						<u> </u>	<u> </u>	<u></u>			
-		0 P 6 0 6 11	11,476 16,913	9,300 2,656		=	<del></del>		:-					=	=	=	<del>-:-</del> -	=	<del></del>	=	
_		0 7 11	28,383	2,656				_===				*****		Ξ		<u>::-</u>	<u>::</u> _	Ξ	=		
			7,484	0.040										=	-	-		-	<u> </u>	<u></u> سا	
			13,518	3,904 P,968		<u></u>			<u> </u>	<u></u>				=	三	=	==	-		ستناء	
8	_		10,400	14,948		-::-	<del></del>							=	=	=		<u> </u>	:	-	
7	_	-	9,141	5,928		-:	<del></del>			<del></del>				-	=	=		Ë		- ==	estra.
6 -	0 1	0 11 4	1,19,35	B2,460						-				-	=	-	***			٠ ا	-

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		dity.		***************************************	Harry Steel Held			r taxes in column							OTER	B TAKES LIO'S YN DRIN EG	SHEVEL)	FAIL (AB MAY	teration.
; Distri	1	Serial number of numericality	NAME OF	MUNI	CIPALI		Lax on persons secording to circumstances and property.			T-tal,	Tax on houses and lands.	Tax on vehicles.	Tar on animaks.	Tolle, &c.				•	Total income from taxs
	!		Division			1	Ra.	Re.	Rs.	Rs.	Rs.	Ra.	Ra.	Ru.	Rs.	Rs.	Rs.	Ra.	Be.
. "р	الكفات	1	Culna	••	:::		6,902 4,716 3,547 6,701		:-:::	6,992 4,716 3,647		1,088 310	::::::	:::	===		:		7,990 5,036 3,547 7,439
•••	}	3	Cutwa Damhat Rancogu	ugn	 		3,517 6,701			6,701			24	:::					
		Ī			Total		21,866			21,866		2,439	24						21,238
<b>a</b>	{	8	Bankoon		:::		8,421 3,784		:::::	6,421 3,788	<u></u>	382	78				7.71		6,876 8,788
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:m		7	floory		•••		3,621			9,621		424	200	313		<del></del>			
	۱	9	Tumbool	_			2,802 4,963 2,902 2,054			2,802 4,963 2,902			::::			• : :	····		2,802 4,963 2,902 2,054 1,564
<b>. 6</b>	{	10 11 12	Chunden Bamjibi Khirpai	umpore			2,054 1,654			2,051 1,654				:::		· .			
	,	12	Kurpa		Total		14,275			14,275							<u> </u>		14,278
		13	Bansber	ria	•••		3,030 7,431 4,714	::-::		3,030 7,413		814 5,202 1,600	176	461 167 188	: ::		:		3.518 18,094
;	}	111	Hoidval Fhudro	Marie Parte		:	2,076			7,413 4,714 2,076	:	161							6,481 2,415
	,	1		"	Total		17,251			17,251		7,267	174	816					\$3,508 4,141
	•••	1 1				••	71,270			71,270	<u> </u>	10,450	560	1,129			<del></del>		85,418
				inional	Total		11,270												
. 1	Parc	DE	VCY DIVIS	ION.		4	7,365			17,355	******	550 2,607	1.166	1,539					19,450 28,082 5,927 3,018 4,214 5,015 8,961 11,784
,		1 2	9 Mouth 8	Suburt 0	***	4	21,789 4,723 1,943			17,355 21,758 4,723 1,643		444	79	321 219 433			******		5,947 3,918
,		2	1 Barripe 2 Joynas 3 South	m		:	3.425 3,771		===	3.771		1,471 458 1,339 2,091	203 32	432 331 302 210					5,015 8,015
aha		2 2				:	1,618 9,408 8,477			1,618 9,408 8,477 4,095		1,4°7 230 3,548 3,100	244 81 121	631 416 690		::::: :::::			11,784 9,264
		1 2	6 North	Barrac			8,477 6,095 7,512			4.095 7.512		3,548		2,93% 264			***		9,264 8,348 11,854 6,066 3,240
			8 Naihat 8 Ramiri 9 Tuki 11 Haduri	nut .		:	4,792		:::::	7,512 4,792 2,162 8,997		1,000 71 1,014		47 419 155		<b>.</b>			
î.			Haduri Govern	a lunga .		:	5,800			8,947 8,890		18,897	2.012	8,818				-:	3,998
			-		Total	٠	98,456 8,631			98,450									8.631
		1	Nudde Konshi Coome	a . tes .	: ::	:	2,925			3,431 4,015 2,925 2,211 2,409		606 189	21	430 194					8,879 3,118 2,788
-	•••	11:	35 Coome 36 Meber 37 Boorns	rcolly		:	2,211			2,211 2,409		24		619 		<u> </u>		*****	2,400
		1	y) Basin	goro .	Total		15,191			15,101		823	24	1,148					17,183
		{	88 Mohen	hporo			2,074 1,979			2,074 1,070		107		242 210					3,189
***	•••	1	89 Kotec	handpo	Tota	ı	4,053			4,053		107		452					4,613
		1	40 Satkh 41 Chant 42 Dobli	ira Inni-			8,105 805 1,769	:	:::::	3,105 808 1,769		239 1,798		421 164 78				******	8,758 2,779 1,837
:		t	41 Chanr 42 Dobli	atte .			8,673			5,672		2,030		063					8,365
			40 70-3	un pore	Tota			ļ	ļ					1 976			:::::		18,849 24,418 8,475 6,202
1tabad	۱	{	44 lalba	mpore gh wore			17,498 21,457 4,250 5,838		*****	17,498 21,467 4,250 5,888		200		4,955 4,025 266				*****	8,476 6,20¢
		C	46 Kand	(	Tota	•	49,038			49,038		208		10,622		,			59,958
			1	Dyjaion	Tota al Tota		1,72,410	ļ		1,72,410	-,	22,155	2,038	21,698					2,18,361
	R	Jax	AUYE DI						1			-	250	1.820					19,718
ەتتىز		}		popore			5,290			5,286	-:	797	806	1,820					7,890
70	•••		48 Natte				6.215		·	6,218 6,040		1,190 620	76 54J	1,245					8,725 9,310
•	?	-{	49 Pubn 50 Seraj	a gungo		:	14,250			14,255		1,819	616	1.245	<u> </u>				17,985
7		-			Tota	s)	14,236 4,492 2,744			4,492 9,742	******	1,016		750 242					5,242 2,000
7***		₹	51 Rogr 52 Shere	a pore		:	2,744			7,284				242					8,196
		-			. Tota	a)	6,678			6,678		2,846	469						9,467
	₩,	••	.63 Runs			••	4,746	-		4,749					191701		*****		4,740
		***	84 Kurs		nal Pot		48,04			48,043		6,780	1,641	4,037	,			. "	60,446
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					ovs Recu	PT4.				Dest.	V	excluding balance.	•	(column 15) per	shown in column 18,
Realization under	Proceeds of land, &c.	Income from markets (reuts, fees, sale of refuse, &c.).	Conservancy and road cleaning (lees, sale proceeds of night-adily	Municipal finer.	Payments for municipal services rendered to individuals.	Grant-in-aid from pro- vinctal orlocal funds.	Sundres (rent of nunwipal lands, receipts from public gardens, &c.).	Total,	Loans,	Peposits (contractors, salaries unpaid, &c.).	Advances,	Total income of year, ex	Total, including balance	Incidence of taxation ( head of population,	Incidence of income show per head of poputation,
Ra,	Ra,	Re.	Rs.	Re.	Re,	Rs.	Re.	Ra.	Ra.	Re.	Ra.	Ra.	Re,	Rs. a. P.	Rs. A. P.
597 809 474			::::: <sub>5</sub>	70 47			338 108 368	1,000 799 848		864		9,554 5,425 4,393 8,832	11,377 6,306 5,150	0 12 8 0 12 6 0 11 1 0 11 8	0 14 7 0 18 7 0 19 1 0 15 1
1,757	*****	886		116	679		790	1,173 8,820		564		28,606	13,963	011 8	0 15 1
188	120	403	1	385			466 844	1,388				8,264 4,505	10,488	0 6 2	6 7 0 0 3 3
108	120	403	- 1	479			810	2,105				12,769	15,251	0 4 6	0 5 6
	.,			144			483	627				5,235	7,677	097	0 10 1
140 65	122	1,153 214 350		17 126	:::::	::::::	1,943 53 774	5,202 590	*****			8,044 8,643 4,151	8,520 11,510 6,829	0 7 6 0 6 3 0 3 9	1 0 0 0 7 0 0 5 8 0 4 1 0 6 5
65 66 53 34	******	134 307		59 22 7		******	600 625	1,249 808 978		******	******	4,151 2,861 2,017	6,069 8,898	9 3 0 9 8 11	0 4 1
866	122	2,156		281			3,993	6,873				21,147	86,346	0 4 3	0 7 0
586 36 19		******		38 355 223		<i>*</i> :::::	 249 28	47 1,195 276		802	******	3,565 15,088 6,760	5,317 17,522 9,015	9 8 4 9 14 3 9 10 4 0 6 7	0 8 5 1 0 5 0 10 9 0 6 9
		*****		12	,7	*****	36	67				2,482	3,531		
974				628	121		187	1,585	698	8112		27,895 5,421	85,415 5,42)	0 20 11	0 11 11
8,839	842	2,697	7	1,728	800		6,587	15,591	CUS	1,366		1,01,078	1,36,912	0 7 7	0 9 8
7												19.868			
121		******		282 704 184 109	225		154 670 171	418 1,599 476	*****	2,617		80,203 4,403	21,174 32,374 7,683 5,180	0 10 4 0 8 1 0 8 11 1 0 11 8 8 9 0 4 4	0 10 7 0 9 4 0 9 8 1 9 1 0 9 6 0 15 8 0 7 1 0 8 0 0 15 8 0 15 8 0 7 1 0 8 0 0 10 8 0 7 2 0 6 7 0 7 2 0 6 0 0 10 8
120	******	*****		109 57 53	*****		36 323 115	265 880 168				6,183 6,894 5,873	5,380 7,206 8,934	1 0 11 8 8 9	1 2 1 0 9 6 0 6 8
		96		93	******		1.579	1.672	*****			13,456	7,083	0 13 2 0 6 3 0 8 4	0 18 8
				199 26 129			102 1,668 427	399 1,489 556	****** ******			9,663 10,052 12,410	16,978 17,619 18,448	1 0 11 0 8 9 0 6 4 0 13 2 0 6 3 0 8 4 0 13 8 0 8 9	0 15 S
*****	*****			59 1 8			16 2 84 9	78			****	6.181 2,283 5,549	17,619 18,448 8,331 5,541 6,896	0 6 6	0 6 7 0 7 2 0 6 10
*****				10		-::::		19					4,086		-
241	*****	98		1,933	225		735	8,053		2,817		3,30,052 4,425	8,440	0 8 5	0 0 2
43	68	<sub>11</sub>		20 20		:::::	147 101	794 167 230 117				3,543	6,449 8,883 4,310 8,148	0 4 1 0 8 4 0 8 9 0 7 8	0 5 2 0 8 7 0 9 4 0 8 0 0 10 6
	*****	****		14			408	417		-::::	_::::	2,875 2,826	3,369	0 8 11	
84	- 66			144			1,446	1,725	-:		-:	18,908	23,159	0 6 10	0 7 4
	*****	7					83	7				2,198	4,308	0 3 9	0 3 B
,				87			917	304				4,702 4,082 2,460	7,224 5,538	0 8 2	
	:::::				_===		99 28	90 24				1,885	8,148 2,140	0 12 0	0 5 4
*****			943	278	617		344 4,492	451				8,796	10,856	0 7 6	0 7 11
304 1,665	******			599 79 39		3,600	964 J	5,975 5,944 443 967				24,744 33,356 8,916 7,169	39,232 44,423 10,721	0 to 3 0 to 9 0 13 3 0 9 3	0 13 5 0 13 7 0 14 6 0 10 9
1,989			243	1,090	617	8,600	6,704	967				7,169	1.01.421	0 10 8	0 10 9 U 13 8
2,500	78	116	243	8,984	842	8,600	14,182	24,827		9,817		2,45,645	3,80,084	0 8 7	0 9 8
81	*****		687	255	- 402		6,013	7,927			<del></del>	7,097	18,507	0 15 B	0 14 0
80	 se			58 28			496 8,379	584 3,448				9,309	11,470 16,913	0 9 4 9 6 11	U 10 0
30	89			86			3,379	4,030				21,965	28,343	0 7 11	0 9 0
81		*****		26 48			699 872	807 920	*****			0,049	7,484 6,054	0 13 7 0 18 7	0 16 F
81			14	74			1,871	1,727	*****	******		9,803	13,518	0 18 11	0 15 7
19	.600	<b>9</b> 16	424	103		1,138	2,965	5,1981	1,235			15,983	16,406	.0 11 4	1 8 1
981	 539	15	1,171	850	402	1,685	25,857	1,179	1,136			82,466	9,161	0 11 8	0 15 -1
						-,100	,a07	20,791	1,500	*****		02,500	1,19,559	4 11 3	1 220.1

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	spallty.	₩ .		municipal limits.	å	ъ		a		,	0	A	AR.	LLANCE IS THE CLOS LAST THA	# 6# E.
dy district.	Serial number of munici	PHARAGENIA TO REAR	Act under which constituted,	Population within mun	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual mensicipal	10 to
DA	OCA T	ivision,			<u> </u>						_		Rs.	Re.	R
gare	56 56	Furreedpore		10,077 8.053 12,298	3 2	12 6 16	<u></u> .	16 9 18	9 8 6	7 6 12	4	19 5 17	:::::	8,589 1,994 486	3,1
	]"	Total .	1	81,027		84	=	43	18	25	9	34		5,972	b,
gunge	{ 88 89 89 89 89 89 89 89 89 89 89 89 89	Rurrisal Nalchiti Jiminkati	. { } ALOR V (BLU.) OT 1870 \$	13,196 2.092 3,000	1 1	19 10 5	:::	36 11 6	5 2 1	11 9 5	<b>.</b>	11 11 6		1,831 2,661 206	1,
	1	Total .	]	18,878	6	27	=	38	-8	25	5	38	123	6,002	4,
gh	61 62 63 64 65	Nussirabad Muktagacha Jamalporo		30,561 4,295 14,727 8,710 18,114	4 4 2 2	16 5 6		20 9 6	4	15 5 6	 4	14 5 8		1,091 8,198 1,468 1,285	1,
-20 h	64 65 65	Sherepore Kishoregunge Bazitpore		8,710 13,114 4,646	5 2	8 7 8	:::	16 12 10	2 2	7 8	:::	10 12 10		1,285 1,681 613	1
		Total .	1	56,053	19	80	<u> </u>	69	20	49	10	59		8,276	8
		Divisional Total		105,959	34	111		145	46		24	121	193	18,340	16,
		ong Division,													
	67	Cox's Bazar	.h r	4,343	3	8		n	3	8	2	9		943	
طة ۱۳۰۰	. 68	Brahmanbaria	11 1	17,543	1	12	Ξ	13	3	10	2	13		858 1,430	
∋y #	. 1 00			27,670		29	-	36	10	213		82		3,328	<u>1</u>
1	Patri	Division.	1												
	{  ??		Act V (B.C.) of 1878 {	14,680 48,968	2	14	<u>:::</u> _	11 15	9 2	9 18	1	10 15		8,614 8,673	8.
	72	'		63,657 12,568	- 3	23		- 26 - 6		22 6 6	1	25 5		7,447 1,614 1,380	7
-1	73 74 75 76	Domraon	Act V (B.C.) of 1876	12,568 16,498 17,429 23,000 5,724	3 2 5 8	6 14 5		11 8 19	5 5 5	6 14 5	1 4 1 3 2	5 7 7 16		1,390 677 1,001 1,080	1
	78	Bhabuah Total	t	74,223	13	89	=	- 8 52	 15	37	- ž	41		1,080	-1
950q.	{ 77 78 78	Laigunge	Act V (B.C.) of 1876 {	25,07H 16,431 6,535	2	7 6	-::	9	2 1 4	7 6	1 2	H 4		712 559 602	
•	170	1		6,535	- 4	20	<del></del>	12 27	-4	20		11		1,873	
angs	{ 80 80	Roserah	1_	11,578	- 5 8	9 10	- <del></del> -	14	5 3	10	<del>-</del>	10 12		480 8,908	8
		Total .		23,578	8	19	===	27	- 8	19	5	22		3,748	3
441	{ ss	Revilgange	Act V (B.C.) of 1876 {	18,965 11,807	1	10		13 11	1	10	1	10	3,237	8,671 1,498	1
ran	£ 85	Motihari	l	25,271 10,923 21,263	- <u>"</u>	19 8 9		10 10	5 5 2	19 5 8	- 5 4 3	19 6 7	3.237	5,164 1,678 3,915	1 3
	Ç1 85	Bettiah Total	i	21,263 32,186	3	17		10 20	- 2	13	-3 7	13		5,798	3
		Divisional Total	1	266,940	89	157	-=:	176	46	130	88	143	8,237	80,117	83
BRAGE	LPORI	Division.													
/F 44, 16	96 87	Jamalpore	·h r	13,218	_ 9	10		18		16	_ <u>9</u>			- 697	
pore	. 27 { 55	Colgong English Bazar Old Maldah	I man , (most) or sold ")	5,672 12,360 4,094	2 2	9 74 14	<u>•":</u> -	18 16 16	- 5 5	-7 11 11	- 8 2	14 14	. 60	2,654 1,409, 918	1
	1			17,054	- 4	28	-::	31	10	22	-4	28	80	2,301	7
Pergeomaka	90 91	Deoghur Sahebgunge	RANK V (R.C.) of 1878 5	8,789 8,507	*	16 8	::	78 9	í	14 8	17	1	3,000	1,968 8,125	- 1
		Total	***************************************	14,296	8	24	<u>:</u>	-87	- 6	22	6	31	8,000	4,898	
	1	. Divisional Total .		80,235	12	77	٠.,	80	22	67	.22	67	8,050	9,965	11

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*	ĵ.	d		,		À			Conserv	mey e	oan,	1	Лоепис о	n trade	<b>18.</b>	Omni	اة	(column	oen in co
(Animaly for slaughter.)	(Forl, lichting, and	(Building meterists.)	(Drugs, gums, and spices.)	(Tobacco.)	(Cloth.)	(Metals.)	Total,	Arrear collection for the previous year.	Collection for the cur-	Penalties,	Total,	Arrear collection for the previous year.	Collection for the current year,	Penalties.	Total,	The supplier of Steams	Total including balance	Incidence of taxation bend of population.	Incidence of Income shown in per head of population.
Re,	Re.	Ra.	Ra.	Re.	Rs.	Re.	Ra.	Re.	Re.	Rs.	Rej.	Ra.	Ru.	Rs.	Rs.	Rs.			Ra, A. P.
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<u>::</u>	<u> </u>	=	=	=	=	=										1,388	22,300	0 6 8	0 R 5
Ξ	:::	:::•	:::	.::		:::	:::::			::				Ξ		1,745	3,846 1,710	0 10 7 0 8 0	0 14 11 0 10 7 0 8 0
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::	:::	:::	::	:::	=	::	:::::	*****		:::		:::::		Ξ		8,935	7,153	0 12 7	0 14 8 0 5 11
	:::	:::	:::	-:		:::				:::				:::		8,654	4,788 1,998	0 3 9	0 15 11 0 14 8 0 5 11 0 8 4 0 4 5 0 4 9
		-	===		===	==								=		9,018	37,894 80 093	0 6 0	0 8 2
=		_	<u></u>	==	=	=				==				<u></u>		1,000			
-  -  -  -		: :: :: ::		   		1 1 1			-	<u></u>						2,351 5,832 4,819 3,005	3,297 6,787 6,249 10,333	0 8 0 0 4 4 0 10 11 0 6 2	0 8 7 0 5 3 0 14 11
1   11		===	:: <u>-</u>	==	:::	1:1:				===				-::		6,972 16,818 51,690	10,486 20,681 31,167	0 4 8	0 7 8 0 8 8 0 8 11
:::	:::	:::	:::	:::	:::	:::		,	*****	:::		::::::	:::::	:::	=======================================	5,420	6,306	0 4 9	0 2 0 0 5 6 0 4 11 0 10 10
=	***	:::	=	:::	:::	Ξ								:::		8,021	4,101		9 6 10
Ξ		=	==	==	Ё	Ξ.										6,061	6,77×	; <del></del> -	0 3 10 0 3 2 0 11 3
Ξ		=	==	=		Ξ		*****		==				<u> </u>		4,609	5,211	0 7 2	0 11 8
=	<u> </u>	==	-:-	=	=	=	-=									6,119	5.049		0 7 1
=	-::		<u></u>	=	=		_ <u></u> :									14,908	18,656	0 8 8	0 10 1
	<del>-:-</del>				T				·		,,,,,,		-,,			16,711 5,576	28,619 7,009	0 10 10 0 6 0	1 3 1 0 7 10
=	<del>-::-</del>	=	=	<del> </del>		<u> </u>			·	=				<del></del>		22,287	30,648	0 8 8	0 14 2
=	:::	=	:::	:::		Ξ			-::::	::		===		:::	:::::	9,441	13,359		0 7
=	=	Ξ	-:-	=	==	Ξ	_:::							=		16,293 ,21,806	1,54,602	0 6 0 U B 3	0 7
=		<del> </del>	<del></del>	=	<u> </u>	-				-									
		<u></u>								_ <u></u> _					1851	15,205 3,874	15,832	1 1 1	-
=		=		==					<del>- "}"</del> -								12,699		
=	<u> </u>	=	::	==	<u></u>													0 8 11	0 18
-		=				=			*****							5,810 6,834	9,578 9,979	0 7 1	0 14 0 12
	<u></u>	<u>;:-</u>				=	-==			<u></u>	*****				*****				
-		-		-							,,,,,,					45,188	58,41	0 10	0 14
		Company   Comp	Cest   Cest	Company   Comp															

•							****		1110.0									.,
l.	Ì	2	8				•	)		10	n	18	18			14		25.
	-		-	-	N. C. S. S. S. S.	Assus	ED TAX	28-conf	issed,					Orm	NR TAXO	HIN TORN	PATE (As	
		municipality.		*			r taxes ny colum be neces	in detail uns as m ssary).	(as ay	<u>.</u>					Nace	MARY).		ta radion.
os pieri	LICT.	Serial number of munic	NAME OF MUNI	ECIPALI	or.	Tax on persons according to circumstan- ose and property.			Total,	Tax on houses and lands.	Tax on vehicles,	Tax on animals,	Tolls, &c.	Onel tex.	Tax on brick and lime kilns.			Total income from taxs
<i>'</i> `.	•				-	Ba.	Ra.	Ba.	Be.	Re.	Re.	Rs.	Rs.	Ra.	Rs.	Re.	Bá.	Be.
	{	56 56 57	Furreedpore Goslundo Madaripore			4,376 2,541 3,895			4,876 2,541 8,896	*****			844 543				*****	8,99 8,08 4,76
	Ψ.	67		Total		10,811			10,812				887 2,974					18,08
	{	58	Burrisal Nulchiti Jhalakati			7,886 1,627 1,510			7,496 1,627 1,510		161	69	600 155		:::::			8,71 1,78 1,81
, Sando	۳,	80 60		 Total	Ξ	1,510			1,510		161		755	*****				1,81
	٢	61		•••		7.199			7 199		441							
· igh	{	61 62 63 64 65 66	Nussirabad Muktagacha Jamaipore Sherepore Kishoregunge Basatporo	=	***	3,890 4,984 3,694	*****		3,380 4,984 8,836 3,121 1,069					*****			*****	7,56 3,89 4,96 3,85 3,11 1,06
	l	65 66	Kishoregunge Basitporo	***	Ξ	3,121 1,069	-::::							::::::			*****	
			Divisional	Total		23,522 45,857			28,528		602		8,029	****				28,96
			Divisions	TOTAL	***								-0,020				<del></del>	
`,											١.	1				İ		
	CHIM	FA GC	MG DIVISION.			1,936		l	1.196				278					2,19
-35 **	-	68	Brahmanbaria	***		4,821			4,821									4.82
ny	•••		Nonkholiy	•••		8,828			2,858		412		289					8,6
			Divisional T	otal		8,896			9,595		412		847					10,85
	P.		Division,	***	-	6,904 13,816			5,304 13,816				565 637				 	5,80 14,45
	۳. (	n		Total		19,120			19,120	<del></del>			. 1,202					20,32
	ſ	73 73	Jugdispore			1,501			1,501 4,608 4,664 6,729 1,772		#164 533*			*****		*****	*****	1,80 8,26 8,19 7,60 2,25
	{	73 73 74 75 76	Domraon Basseram Bhabuah	•••		4,605 4,664 6,729 1,772			6,729		120		780 479					5,19 7,60
	•	76		 Total		10,471			19.471		1,096		1,239					21,80
	{	77 78 79	Hallman			4,872 2,599 2,989			4,872 2,516 2,939							******	*****	4,67 2,86 2,68
.,	£	79	Lalgungo Sitamurhos			2,989			2,950							*****		10.40
·	5	80	Roserah Madhubani	Total	**	3,914 4,676			3,944 4,6'6		===		690 420					4,56
	{	81	i e	 Total	:::	8,620			8,620				1,040	*****			*****	9,66
·	{	613 633	Revilgunge	***	***	4,682 4,282			4,652 4,282				6,816	*****		*****		9,46
	(	53		Total	**	8,934			R,984	<del></del>			4,816					18,78
,, :ub	{	84 85	Motihari Betimh	 ::: :		8,859 6,443	*****	:::::	3,352 8,443		319	894	623 1,047		:::::			4,68
				Total	***	9,795			9,798		819	894	1,670					18,17
			Divisional			76,349	<u></u>		76,349		1,415	894	9,967		.,			88,14
								l										'
. 10			DIVISION.		ļ													
	-evil	POR.3	Jamalpore	***		13,765			13,765		244	104		*****				14,12
		87	Colgong		***	1,887			1,887		300	87						8,28
`⊒? •• `⊋910 ••	•		English Razar	***		4,141 9,868	*****		4,141 2,398	*****	2,478	:::	263		::::::	*****	******	7,178 3,860
	{	28 89	English Bazar Old Maldah	***	***	4,000							_					
			,	Total	•	6,584			6,554		2,472		288	*****				
		88 89 90 91		Total	**		*****	_	6,534 2,588 3,310	****** *****	2,472 168 116	 84 859		465	 	===		9,548 2,787 4,423
) } } }			Deoghur Sahebgunga	Cotal	**	6,584							*****				*****	9,566 9,767 4,453 7,616

### " Bengal during the year 1888-84-continued.

								'-		17		18	10	30	81
•		:	M ibomy.	8 Jo <b>e</b> na	RECEIPTS					Dest		excluding balance.	,	(column 15) per	rn in solumn 18
special deta.	Proceids of land, &c	Income from markets (rents, fees cale of refuse, &c.).	Conservancy and read cleaning (few, sale proceeds of mathernial street refuse &r.)	Municipal fines.	Payments for munici- pal services rendered to individuals.	Grant-in-ad from Pro- vincial or Local Funds.	Sandries (rert of municipal lands, rec-ipts from public gardens, &c )	Total.	Loans.	Deposits (contra-tors, selaries unpasd, &c.)	Advances.	Total income of year, end	Total including balance,	Incidence of taxation (bead of population.	Incidence of income shown per head of population.
Ma.	Rs.	Re.	Rs.	Be.	Ra.	Rs,	Ra.	Re.	Rs.	Rs.	Be.	Ha.			Ra, A.
reine . Lago ,	34			148 85 87	882 42 144		400 13 1,5%s	1,409 140 1,758				6,629 3,224 6,535	10 209 5,130 7,021	0 8 8 0 8 8 0 4 2	0 10 0 5 0 8
	34			316	1,018		1,935	8,302				16,348	22,960	0 6 8	0 8
	8	:::::		144	2,971	:::::	498	8,618 3	:::::	:::::		12,329 1,785 1.510	14,248 8,846 1,710	0 10 6 0 10 7 0 8 0	0 14 0 10 0 8
-	3			144	2,971		408	3,616				15 624	19,689	0 10 8	0 13
1,208 625 886		******	1,587	76	24		100 40	2,995 565				19,558 3,955	11,640 7,153 6,512	0 11 6 0 12 7 0 5 4	0 15 0 14
484	,	A te-		21			94 76 34	654 538			50 175	3,955 8,501 4,505 8,054	5,854 4.7%	070	0 14 0 5 0 8 0 4
818			1,587	97	24		388	5,430			225	1,3-2	1,895	0 3 8	0 4
3,386	37		1,567	556	4,018		2,771	12,348			223	61,630	80,093	0 7 4	0 P
				160				180				2,354	3,2:17	0 8 0	0 8
100		74		15 S8			1,191	1,011		_==-		5,882 5,819	6,787	0 4 4	0 5
100		74	51	213			2,013	2,451				13,005	16,333	0 6 2	0 7
		950 950		79 133	722		924 548 1,472	1,993 2,850 3,858				6,972 10,808 29,680	10,496 20,681 31,167	0 6 6 0 4 8	0 7
		<sub>61</sub>	105	23 10			120	129				1,630	3,844 7,040	0 1 10	0 2
	285	3,626	50	161	*****	3,259	923 747	7,385	:::::			5,420	8,306 16,083	0 5 6	0 4 0 10 0 8
	285	3,476	166	220		8,250	1,861	770 8,966				30,762	4,101 36,9.5	0 6 3	0 6
9 14	-:::	363		94 5			723 92	1,180				0,061 2,700	6,778 3,268	9 3 1 0 3 6 0 7 2	0 3 0 2 0 11
28		863		129			2,455	2,970				13,379	15,252	072	0 11
		8,406		110			515 989	625 4,623		!		5,1%9 9,71%	5,009 12,007	0 6 3 0 6 D	0 1
		8,400		338			1,504	5,244				14,908	18,656	0 6 6	0 10
	:::::		:::::	147			7,243 1,134	7,243 1,291		:::::	13	16,711 8,576	28,419 7,009	0 10 10	1 3
				147			8,377	8,624			18	22,287	30,698	0 8 8	9 34
		108	18	243		*****	1,794 1,630	2,140 1,954				6,818	8,726 13,369	0 5 7	0 10
. 23	285	195 8,500	18	867 1,435	723	8,259	18,793	4,114 83,170			13	16,292	22,085 1,54,662	0 6 8 0 B 3	0 1
, 23 ,	200	0,040	113	1,709	723	0,309	10,790	43,170				2,21,308	2,44,102		٦
	48			257			755	1,002				15,305	15,833		1 01
. 49	*****	1,099		16			1,112	1,650 4,015 562		50	<del></del>	3,874	12,699	0 9 3	01
40		2,000		30			2,309	6,577				44,195	16,590		-
****		15	-	101			2,407	9,523 2,431				5,310 6,854	9,578	0 7 8	1
i di serr		1,067	252	926 270			8,819	4,954	*****			,12,161	19,867		0
	48	3,100	252	1,161	*****		7,885	12,278		50		45,438	86,413	0 10 6	0
• • • • • •	Mary and T	e promise	.1	1	<u> </u>	<del>'</del>		L	J	1	1	1 .	1	1	1

4	. tm	1 8	J	4	8	2014 policies	*****		6						7	
						N	UMBE	e of I	Luxu	ra op	Costac	ITTER		Br se	LAWCE IN	RAND
		pulity.			ipel limit		٠		đ	•	1		'n	AF,	THE CLOS	2.03
op Dr	efrict.	Serial number of municipality.	NAME OF MUSICIPALITY.	Act under which constituted.	Population within manicipal limits.	Kt-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeane.	Natives.	Deposits.	Actual municipal balance.	Soul.
	Onis	a D	vision.											Ra.	Ra.	Be.
	{	91 98 94	Cuttack including canton- ment Kendrapara Juipore	Act V (B.C.) of 1876 {	48,294 15,719 11,388	5 3 1	14 15 18	::	19 15 13	4 8 2	15 12 11	 1	11 14 18	*****	7,990 148 506	7,560 146 506
			Total	.,,	70,246	9	88		47		38	9	88	*****	7,934	7,986
د.		96	Balasore	Act V (B.C.) of 1878	20,265	8	13		16	- 8	18	4	13		1,884	1,634
			Divisional Total		90,811	18	53		68	18	51	13	80	*****	9,768	9,766
c	ecta I	TAGE	one Division.													
ah		96 97	Hazarosbagh Chustra	} Act V (B.C.) of 1876 {	15,306 11,000	8	13 15	:::	18 15	2	10 11	7	14	*****	1,004 2,282	1,004 2,393
			Total		27,206		26		81	10	21	8	25		8,387	8,387
700	••	96	Ranches	h r	15,566		10	-:-	11	- 6	7		- 8	279	8,710	3,989
.: : <b>::</b>	**	99	Purulia	Act V (B.C.) of 1876	8,192	4	12	=	16	7	9	-	18		1,857	1,867
`.: <b>::::</b>	<b></b>	. 100	Chyebassa	pι	6,006		- 8		<u> 11</u>	8	- 8				1,416	1,418
		1	Divl. Total		56,970	16	56		70	25	45	19	51	279	10,839	10,648
			GRAND TOTAL		1 281,710	327	1,065	-	1,392	365	1,027	200	1,10%	12,800	2,32,841	2,45,689

## Zanisipalities in Bengal during the year 1888-84—concluded.

4.50				•	8				Charles Sept. (S)				1	)				LB	19	20		1	11
				0	CTROL								Assuser	TARM.				808		£ 3		column 18	
	•			d		,	•				Conserve	ancy o	P84		Liloezano o	u trad	38.	चतित्वह छा।		(column 1		.5	- 1
	(Articles of -food or drink for men or assizeds.)	Ohen II. (Animals for sharghter.)	(Fuel, lighting, and washing.)	(Building materials.)	Chess V. (Drugs, gunst, and spices.)	(Tobarco)	(Cloth.)	Chass VIII.	Total.	Arrear collection for the previous year,	Collection for the current year.	Penalties.	Total,	Arrear collection for the previous year.	Collection for the current year,	Penalties.	Total.	Total income of year excluding balance.	Total including balance.	Incidence of taxation (c		Incidence of income shown	per hosd at population,
	Do.	Ra.	Re.	Ra.	Ra,	Ra.	Ba.	Re.	Ra.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Ra.	Ra.	Ru.		Re. A.	-	Re. A	Ť
-	******	=	:::	::	:::	=	::	:::				<u> </u>				:::		5,540 4,945 3,133	42,829 5,693 3,636	0 11 0 4 0 4	8	0 12 0 1	3 3
1	<b>Sec.</b> 11	-:-		<u></u>		=	=									-::-	<u> </u>	3,627	51,561	0 8	5	0 1	9 11
ŀ	******					-		<del></del>				<u></u>						9,181	11,015	0 7	0	0	7 8
ŀ	****	=		=	<del></del>	=	<del>=</del>	=				<del></del>		<del></del> -		<u> </u>		2,808	62,576	0 8	-1	0 1	3
		:::	=	:::	<i>:::</i>	:::	<u></u>	::				:::		<u></u>				8,657 5,218	P.661 7,628	0 6	1 8	0 1	9 9
								==							_=:-			3,900	17.287	0 6	2	0	8 3
1		=		=		<u>::</u>										_=_		20,323	11.312	0 6	5	0 1	0 6
L	4191-				<u>.</u>	<u></u>	<u></u>	•••										9,197	11,054	0 11	1	1	1 11
ļ.	<u></u>		***	=		==	=	<u> </u>				-:-				<u> </u>		2,575	3,990	0 6	2	0	6 10
ŀ		=			<u></u>	<del>  ::</del>								******				309,48	46,613	0 6	10	0 1	0 1
ı	******				•••		""	"				"			******	***		60,308	10,05,018	0 7	7	0	y 5

#### FORM No. I.—Statement showing the Income of Sour....

					-			~ r.						o	· · · ·	<del></del>	-
1		:	8						10	11	19	12		14	١		15
,		ality.		A.	many	taxes in	detail (	_					RESTO VILLE	TAXES COLUMN NECES	IN DETA 18 AH MA MABI).	EE CL	·uor
op Du	FRICT.	Berial number of municipality.	Name of Municipality.		Tax on persons according to circumstances and property.			Total.	Tax on he uses and lands	Tax on veincles.	Tax on animals.	Tolls, &c.	Conl tax.	Tax on brick and lime kilms.	Tax on rice stalls.		Teinl income from tarneson.
	Osm		VISION.		Re.	Re.	Rs.	Re.	Rs.	Re.	Rs.	Ra,	Ba.	Ra.	Ra.	Rs.	Ra,
·	-{	92 93 94	Cuttack including canton- ment Kendrapara Jajpore	19	16,813 8,882 2,846			16,813 3,882 2,846	 	2,368 180 90	493 	10,449 153			:::::		30,118 4,216 4,636
			Total	11-	28,541 7,529			7,529	- <u></u>	2,688	493	1,103			 996	<del></del>	87,500 8,048
.:		56	Divisional Total	11-	31,070			\$1,070		2,633	493	11,705			296		48,197
c	HGTA P		ORE DIVISION.		8.057			5.087		824							5,881
. <del> </del>	{	96 97	Hasaroebagh		4,677			9,734		824						- <u> </u>	4,677 10,588
•		_	Total		9,734 5,860			5,960	-:		78	8113					
	*	1	Purulia	[4"	4,660			4.660		25	252	789					8,696
- ma		1	Chyebassa	11.	1,954			1,954									1,956
			Divl. Total .	-11	22, 208	.,		22,204		840	3:10	1,122	*****	<u> </u>			21,509
			GRAND TOTAL .	-11	5,94,842			5,04,312		44,864	6,308	, 22'810 ,	425	11	2016		6,13,756

### Zantopalities in Bengal during the year 1983-61—concluded.

	-	<del>-</del>		-			and weeklers	4117			-	****	-	-	-
				16				J		17	1	18	19	20	41
			М.асиг	LAWBOU	BECHIP	re.				Dast.	•	year excluding balance.		(column 15) per	wa in column 18
Realizations Rader special Acts.	Proceeds of land, &c.	Income from markets (ranta, fees, sale of refuse, &c.).	Conservancy and road cleaning (feer, sale proceeds of night-soil, sireet-releas, &c.).	Municipal fines.	Payments for manici. pal services rendered to individuals.	Grant-in-sid from Pro- vincial or Loral Funds.	Sundries (rent of mani- cipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors, solaries unpaid, &c.).	Advances,	Total income of year exc	Total including balance.	Incidence of taxation head of population.	Incidence of income shows per head of population.
Re,	Ra.	Rs,	Ra.	Ra.	Re.	Re.	Re,	Re.	Rs.	Ra.	Ra.	Ra.	Ra.	Re. A. P.	Re. A. P.
820 865 164	888	1,607	70	214 68 14			2,676 217 19	5,431 730 197		******		85,549 4,945 8,138	42,829 5,093 3,636	0 11 1 9 4 8 0 4 2	0 18 8 0 5 0 0 4 5
849	635	1,607	79	296			2,992	6,856		.,		43,627	51,561	0 8 5	0 9 11
	,,,,,,,,			229			25	253				9,181	11,015	0 7 0	0 7 3
849	585	1,007	79	524			3,017	6,611				52,868	62,576	0 8 1	0 9 3
	44	728 40	27 12	270 23	702		787 463	2,858 186		108		8,657 5,248	9,661 7,626	0 0 1	8 # 8 0 10 3
59	4	768	39	292	702		1,250	3,134		168	50	18,900	17,287	0 6 2	0 8 8
	80	2,018		302			722	4,022				19,323	14,312	0 6 1	0 10 6
91	****	2,963		93			424	3,501				9,197	11,064	0 11 1	1 1 11
				32			589	621				2,575	3,990	0 5	0 6 10
50	124	C,6 to	30	719	702		2,985	11,208		168	50	35,995	46,613	0 6 1	0 10 1
11,069	1,882	23,024	3,662	10,098	7.481	8,094	78,740	1,38,990	1,933	4,401	288	7,59,369	10,05,018	6 7	0 9 5

		*								-			 <del></del>		· •	,
3	•	8	4		<u> </u>				6				_	·	7	-
			•**			No	w der	oy M	BMDB	RS 07	Соми	TTES.		iBY BA	Lance in a Fre diose Ast Year.	EAND ON
	اخ			Population within municipal limits.	-		ь		8	•	,		A	1	AST YHAR.	
op District.	marsion pality.	and of Municipality.	Act under which	nunicip	-	$\dashv$	$\dashv$	-						i	1	
	8		COMMITTEE	alith in		-									manloipal	×
	namber of	•		lation		Ex-officio.	Nominated.	Ž,	-	Officials.	Non-officials	Europeans.	Natives.	Deposits.	tetusi balance.	ם
	1			P. P.	4	4	8	Blected	Total	8	No.	A	ž	a l	42	T T
BURDY		Division.							6	١,			6		291	201
: <b>{</b>		Jaipore Patrashair Kotulpore Sonamokhi	Act V (B.C.) of 1876	2 15	825 026 163 890	1	5 5 5	::	6 6	1 1	8 5 5	:::	6 6		281 2,192 1,189 3,240	231 2,291 1,196 8,244
· ·		Total			104	4	20	=	26		20		24 5		6,959 871	6,901
	67	Mugra Pandus Johanabad Hally Koergunge Mhyambasar Khanacool	Act V (B.C.) of 1876	18	762 344 ,246 ,529	=	5 5 16 6	=	5 5 16 5	l ï	15 4	=	10 5 4		871 194 724 608 190	27 16 73 66 19 78
	9 10 11	Jehanabad Rally			,244 ,529 ,848 ,606 ,124	=	14		14		14 R	<u> </u>	14 8	-\ <u></u>	780 881 3,179	78 20 3,170
		Total . Divisional Total .			),450 ),563	-". •	87 77	===	81	- 1-5	78	萱	81		10,181	10,12
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Franci		T DIVISION.		1	" B. 407		5			,			١,	,	850	86
** *** *** ###	1 1	Chords Jaguly	Act V (B.C.) of 1876	{	6,959 1,955	-::	:::	::			=		=		478 190	11
`		Total		-	0,974	-:-	<u> </u>	=	- =	, -::			- ;		668 256	8
	. [ 10		Act V (B.C.) of 1876		9,394	=	10		1		_	-			1.774	1,7
Rajes	LABY	E DIVISION.														
	. 16	l Julpigoree	Act V (B.O.) of 1876		7,986		15	: -::	1	1 1	-		1	B	446	•
Da	CCA !	Division.														
.: <b></b>		Manickgunge	}Act V (B.C.) of 1876 .	11	1,254 5,055	"1	21	5			1 2	-	-	8	1,554 405 116 1,549	1,5 4 1,5
, <del>, , , , , , , , , , , , , , , , , , </del>	18	Peromepore Backergunge	::: <b>)</b>	1	5,085 15,192 7,060 27,307	1   1	10	° 1	- -	0	3 4			0 0	2,670	1,6
erenga.	. 21	Total Tangail	Act V (B.C.) of 1876		17,870	1 2	61	3		4				1	805 4,129	4,1
		Divisional Total		-	56,431	<u>                                     </u>	-	9	-	-	-		-	-	- 3,22	
Pat	ena I	. ROINIFIC			14 62-									5	4.467	44
		Khagoul Monair Monair			14,075 8,769 23,740 8,479 6,484 10,919 13,052 14,153 3,823	=	2	5 8		5 5 5		5 :: 2 :: 5 ::	:   ;	5	4,467 1,362 9,331 5,078 1,961 2,918 7,288 369° 8,173	12.00
*** ****	24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	Bykutpore Futwah	Act V (B.C.) of 1876	-	6,494 10,919 13,952		,	5		5	,		٠ ١	5 6 6	2,916 7,268 3d9	7
	200	Market 1			3,823 90,934	<del>                                     </del>	7		_	72	-			73	83,754	88,0
	F 33		h		12,167 9,870	=		Ď		5 · · · · · · · · · · · · · · · · · · ·		5 :	:	5 8	8,466 4,778 1,119 043 875 464 974 801 595 760 1,468	1
	35 34 35 36 36 37 38 39	Tikeree Daudningger Johansboff Nowedah Husuali Rajowii Sherribatiy Futichpore Aurungabad Obra Natiungger	Act V (B.C.) of 1876	_   '	12,167 9,870 21,022 4,612 5,019 4,488 5,863 1,697 4,395 2,383 3,269			555555555555555555555555555555555555555		8		5	:	5 5 5 5	943 875 464 474	
*** ***	87 89 80	Sherghatty Futtehpore Aurungabad			1,697 4,395 9,393			5			•	5 5 8		5	801 595 780	
,	1	Obra Nabinugger Total		-	78,994	-	- 5	B	_ _	55	-   -	6		756	15,759	18,
<i>}</i>	.{ #	1	} Act V (B.C.) of 1876	{	6,068 2,879		_	7		8	i _	-	1	7	381	-
	. 4	Total Mohner	Act V (B,C.) of 1876		8,942	1		6	: -	6	1	5 -	1	5	A 1 000	
	1	Divisional Total		1,	50,317	1	1	is   -	.   1	48	8 1	43	8 1	48	80,866	10.
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(Articles of foot or drink for men or sai- mals.)	Class II. (Animals for signifier.)	Ches III.	Class IV. (Building materials.)	(Drusta, gums, and	(Tobacco.)		Class VIII. (Metals.)	Total.	Arrear collection for the previous year.	Collection for the cur-	Penalties.	Total.	Arrest collection for the previous year.	Collection for the cur- rent year,	Penalties.	Total.	•	Total, including balance.	Incidence of taxation (c head of p.pulation.	Incidence of income shown in per head of population.
Ba,	Ba.	Ra.	Re.	Bs.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Re.	Ra.	Ra,	Ra,	Hs.		e. 263 894	Re.	Rs. A. P.	Rs. A. F.
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*****	-	<u> </u>	-	<u></u> .		-	<u></u>	<u></u>			<u>-i-</u>				<u></u>		82	8,678	071	1 0 7
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J				1 11111117		::					111111111111111111111111111111111111111		******				5 13 14 3 14 17 7 5 10 U	5,541 6,516 2,423 2,018 1,010 1,010 1,010 1,214 1,307 1,2-6	0 2 9 0 3 3 0 0 11 0 2 7 0 1 6 0 3 0 0 3 10 0 3 5 0 3 3 0 3 3	9 2 8 9 9 110 9 3 5 0 2 2 8 0 1 8 0 9 8 10 0 9 8 10 0 9 8 3 8 0 7 8 8
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	_		u sklavskohenementer efter	***************************************	Asses	BD TAX	BB-coni	inud.					Orn	WR TAX		etail (as 18 may Y),	
Duet:	uct.	menicipality.	Name of Mos	FICEPA LIT	, m	er taxes any colum be meet	mns as n	l (mr	nds.					MR M	BORRAR	¥).	faration.
		Berial number of mu			Tax on persons according to circumstance and property.			Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Fishery tax,	Latrine fees. *			Total income from ta
	Buar		DIVINOR.		Ra.	Ra.	Rs.	Ra.	Re.	Re.	Ra.	Re.	Re.	Rs.	Re.	Ra.	Rs.
•••	{	8 8	Jaipore Patrashair Kotulpore Sonamokhi	: ::: :	983 1,874 1,575 3,246			248 1,874 1,575 8,245			 	::::		:::::			968 1,874 1,878 3,845
	•	r1 <b>5</b>	Mugis		6,967			6,957									6,957
•••		7 8 9 10 11	Mugra Pandua Jehanabad Hally Koergunge Shyambazar Khanacool		1,329 2,038 1,450 2,99 2,293			1,239 2,038 1,450 299 2,293 1,619									1,239 2,038 1,440 289 2,398 1,619
			Divisional	Total .	9,507			9,507									9,507
	Pane	ider	CT DIVISION.	1 10001	18,464			16,464		••••							16,464
.30	•	1 18	Itends		1,679			1,579	.,								1,579
	{	122	Chogda Jaguly	: :::	2,763 677			2,763 677		:::::		:::::			:::::	:::::	2,763 677
		15	Keshubpore	Total	. 8,440 051	-		8,440									3,440
			Divisions	al Total	8,676			5,670			<u> </u>		<u> </u>				5,670
1	LAJOH		p Division.						•								
			Division.	•	3,529			3,528									3,529
	•••		Manickgunge		- 4,485			4,433						,,,,,,,			4,453
	{	18 19 20	Rowful Perosepore Backergunge		1,861 2,595 2,000			1,861 2,595 2,000									1,861 2,505 2,000
h				Total	6,456			6,456									6,466
u	•••	. ,	Divisional		3,789			3,759 14,648									8,789 14,648
	Pat	WA E	TVIBION.														
	_	25 25 25 26 27	Khageul Monair Dinspore Nizz Mohamedpore Bykutpore Putwah Mokamah	amust	2,499 1,202 7,767 1,571 1,200 2,678 8,184	****** ****** ******		2,400 1,203 7,767 1,571 1,2-9						*****	****** ***** *****		2,490 1,202 7,767 1,571 1,909
	l	98 99 50	Mokamah Dinapore Cant Nowadah		3,164 4,169 1,188	*****		2,678 3,184 4,109 1,183		105		500	*5	1,240			1,900 9,678 8,166 6,089 1,169
		81	Tikeree	Total .	25,382			25,382		105	=	500	85	1,240			27,318
٠	j	\$1 32 33 34 35 36 37 38 40 41	Tikeree Daudnegger Johansber Nowadah	=======================================	2,073 2,036 1,296 767	*****		2,678 2,086 1,294 787 684									9,078 9,036 1,956 787 684 440 1,195 417 910 496 501
140		36 36 97	Nowadah Brusush Rajowii Sherahatty Putlehporu		' 1 634			787 684 440 1,125			===	====				*****	787 684 440
		38 39 40	Futtehpore Aurungsbad Obra Nabinugger	:	1,125 617 910			\$17 910		*****			******			*****	1,195 617 910
	1	41	1	Total .	# 496 501		===	501 10 715							::::::		
•••	<b></b> {	42	Nasrigunge Chenari		14,710			10,715 1,656 924			:::::						10,716 2,886 694
·			Wohne-	Total .	2,480			2,480						*****			2,499
•	•••	44	Mohnar Divisional	Total .	1,250	******		1,250		105		500		1,240		·	1,950 41,157
		L <u></u>	·			L									ا با		

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	•		Мизси	LABEOU	в Ввсиг	T8.				DEBT.		luding belance.		(column 15) per	n its column 18,
Bealications under special Acid.	Proceeds of land, &c.	Income from markets, (rents, feet, sale of refuse, &c.).	Conservanty and road cleaning (see, sale proceeds of night-soil, street rather for	Municipal fines.	Parments for municipal services rendered to individuals.	Grant-in and from pr-	Sundries (rent of numbries bands, re- cepte from public gardens, &c.)	Total.	Losns.	Deposits (cruitzectors, safaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taration (or head of population,	Incidence of income shown in
Ba.	Re.	Re.	Ra.	Re. 22 12 68	Rs.	Ba.	Rs.	Rs. 22 12 68	Rs.	Rs,	Rs.	Rs. 263 1,896 1,647 5,313	Ra. 494 4,1 % 2,776 6,553	Rs. A. P. 6 8 2 0 4 3 0 4 1 0 3 4	Rs. A 0 3 0 4 0 4 6 3
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11				14 26 20 81 101 25 18				14 26 31 81 101 25 18	ļ			2,060 1,256 2,060 1,631 300 2,314 1,637	17.4 1,379 2,7163 2,139 540 3,004 2,019	0 5 1 0 5 10 0 2 5 0 2 5 6 2 6 0 2 6 0 3 7	0 5 6 8 0 2 9 3 9 2 0 8
11	-			387				358				16,862	26,963	0 3 3	0 8
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							211	211				3,651 651	4,319	0 5 0	8 0
							216	216	111,			5,888	7,639	0 5 8	0 5
*****		*****	705				3,901	4,710			<b>-</b>	8,532	8,078	0 7 1	1 0
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86 88			====	14			31 31	124	- : <u>:</u>			1,877 2,719 2,000 6,596	9,282 2,435 3,549 8,666	0 5 10 6 2 8 0 1 6	0 5 0 2 0 4
367				lz		<u></u>	222	100				4,363	4,989	0 3 4	0 4
460				26			273	7:-1				16,409	19.558	0 + 1	0 4
			::::	214 27 249		 	5 6 175	2:9 3: 4:4			  10	2,718 1,234 8,191	7,185 2,536 17,512	0 2 10 0 3 4 0 5 2	0 3 0 3 0 5
*****		******		214 27 249 21 15 46 20 374 38			10 5 5	219 32 424 31 20 51 23 5,523	•			2,718 1,234 8,191 1,692 1,226 2,729 3,189 11,862 1,225	7, 185 2,536 17,512 4,677 3, 100 5,647 10 457 12,131 4,139	0 2 10 0 3 4 0 5 2 0 2 11 0 3 0 0 3 11 0 3 10 0 6 P 0 5 8	6 3 0 3 0 5 0 3 0 3 6 3 0 3 0 3
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	****		 				5,668	6,667 2 7				2,075 2,043	67,733 5,541 6,816 2,128 2,010	0 4 4 0 2 H 0 3 S	
		 		8 2 1		254		5×2		****		2,075 2,643 1,364 1,073 635 440 1,127 417 915	2,128 2,010 1,010	0 2 8 0 3 3 0 6 11 0 2 7 0 2 2 0 1 6 0 3 0 0 3 10 0 3 3 0 3 3	0 2 0 3 0 3 0 3 0 3 0 3
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or Deserver.	aber of munic	NAME OF MUNICIPALITY	Act under which constituted.	within		· ie				녈				anthreepa.	4
	Serial number			Population	Ex-officio.	Nominated	Elected.	Total.	Officials,	Non-officials	Епгорейля	Natives.	Deposits,	Actual balance.	To To
BUAG	LPC	RE DIVISION,											Ra.	Ba	Ra.
	45	Khutukpur		5,450		4			1	8		•	18a	99	67
*	46	Kuhengunge	Act V (H.C.) of 1876	6,000 8,978	1	8	:::	9 8	1	8	=	9		1,561 1,528	1,561
		T-tal .		11,978	- 2	12		14	*	12		74		5,089	8,089
		Divisional Total		17,428	2	16		18	0	15	:-	18	18	3,129	3,146
Сп	м	Nagpore.													1
· *** ***	44		Act V (B.C.) # 1876	5,146 6,048 7,687	::	::	:::	:::	 	::	==	::	: <b></b>	908 1,281 37	903 1,931 87
	1	Total		18,781	=				•					2,171	2,171
~will as	[ S	Rughoomathpore		5,721 4,127	:	:::	:::	:::	:::	:::	:::	:::		1,477 1,603	1,477 1,603
	İ	4		9,414	<u></u>	=	=	=		-:-				3,080	3,090
1.		1		28,029			":-		<u></u>		<u></u>	<u>.::.</u> _		8,261	6,251
	1	GRAND TOTAL		3,99,698	11	853		814	25	316	8	841	18	75,727	76,745
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#### in Bengal during the year 1883-84-concluded.

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	88	· 1	7	a	Para .		•	*		<u>.</u>	Čonserva Ž	andy ed	<b>.</b>	for	acomple or	e trade	•. 		alance.	tion (m)	ď			1
	Chee L. Chee L. drink of high of drink for med snumals.)	(Anomale for slaughter.)	(Fuel, lighting, m	(Ruldme materials)	Class V. (Drugs, gams, s.r. sprow)	Class VL (Tehnore)	(Cloth )	Cluss VIII.	Total.	Arrear collection the previous year.	Collection for scurrent year.	Penalties.	'fotal,	Arrear collection the previous year.	Collection for current year.	Penalties.	Total,		Total, including balance.	Indiducts of far	head of population.		Incidence of income able per head of population.	
		Ba.	Ba.	Rs.	Re	Ha.	Ra	Re	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Ru.	Rs.	Rs.	١.	Rs.	Ru,	a. P.	Ra	L A. 1	٠.
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op Di	1077810	т.	univipality.	Name of Musicipa		-	many be	taxos in	detail (s						OTHE MA	R TAXES	IN DET	MAY	taxatlon.
			Serial number of ma	and the state of t			far on persons according to circ mstances and property.			Total.	Tax on bouses and lands.	Tax on vehicles.	Tax on animats.	Tolis, &c.	Pishery tax.	Latrine fees.	٠		Total income from taxa
·	BHA	o v	LP01	RE DIVISION.		-	Rs.	Rs.	Ra.	Bs.	Ra.	Ra.	Ra.	Ra.	Ba.	Rs.	Ru.	Ra.	Ba.
	•••			Khurukpur		1	1,041			1,001							<b></b>	,	1,001
.a.		- {	46 47	Kishengunge Kanigunge	:::	)	3,115 1,221			8,115 1,221									3,115
				Total Divisional Tota		1	4,396			4,386 5,337		-: ::							4,836 5,837
	c	E0:	ra N	(AGPORR.			5,837												0,001
-289		.{	49	Lohardogga Garwah Daitongungo	::}	Δ	1,408 2,688 1,577		<b>::</b>	1,408 2,089 1,577			293			:::::			1,108 2,311 1,577
			81	Total Rughoonathpore			B,073			5,073		- ====	223						5,100
:	*** **	١.	62	Jhalda	:::}	Δ	1.506			1,506 980			414 970						1,950 1,960
				Total Divisional Total			2,486			2,488			1,411						8,900
				GRAND TOTAL			7,589			7,659			1,637						9,196
		1			**		93,027			93,027	•	105	1,637	600	85	1,240	•••		96,594

				16					<u> </u>	17	•	18	19	30	21
			Минси	OSTALL	TE RECEIP	re.				Dest.		luding balance.		column 16) per	ra in column 18
Realizationsunder special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road cleaning (tees, sale proceeds of night-soil, street refers	Municipal fines.	Payments for nunicipal services rendered to individuals.	Grant-in aid from pro- vincial or local funds.	Sundries (rent of municipal lands, re- ceipts from public gardens, &c.).	Total.	Logue,	Deposits (contractors, salaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance,	Incidence of taxation (column 16) head of population.	Incidence of income abown in per head of population.
Ra.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra,	Rs.	Ra.	Ba.	Rs.	Rs.	Bs.	ka. A. P.	Ra. A. P.
<b></b> .	*****			10			486	446				1,469	1,526	0 2 11	0 4 8
*****			3	6	*****		70	70 D			70	8,255 1,230	4,816 2,758	0 8 3	0 8 8
			3				70	79			70	4,486	7,571	0 6 9	0 6 10
			8	16		==	526	545		2	70	128,0	9,100	0 4 10	0 5 4
3 23 28		2	1	26 1  27 1			424 10 1,061 1,446 2 152	451 160 1,044 1,061 2,061				1,989 2,347 2,661 6,847 1,953 2,103	9,763 3,558 2,638 9,018 3,430 3,706 7,135	0 4 4 0 6 1 1 0 8 3 0 5 5 0 7 8 0 6 4	0 5 8 0 0 2 0 5 7 0 6 8 0 5 5 0 8 1
26			1	28			1,649	1,708				10,902	16,153	0 6 2	0 4 1
509	18		709	1,480		284	17,332	15,843			70	1,12,009	1,47,754	0 3 10	0 4 5

#### FORM I .- Abstract Statement showing the Income of all Classes

44.1	ł	1		<del>,</del>	1		,	-	-	-		-	-	-		<del></del> ,
∀ <b>1.</b>		1	8	• •	5										7	
					gi.		Numbi	IR OF	MEMB	ers or	Сож	LITTE	l.	By n	alancm 17	TAMPO
y •		pality.			ipal limil	a	ò		ď		1	,	À	AT	ALANCH II THEOLOGI LAST TRA	2.
. OF DRIVE		<b>E</b>	Name of Municipality.	Act under which constituted.	thin munic										maniopal	
		Serial number of			Population within municipal limits.	Ex-officio.	Nominated.	Bletted.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposita,	Actual m balance,	Total.
	Burd	WAR	Division.				١.,		1					Rs.	Re.	Ra.
			010-11 010-11 011-11 011-11 011-11 011-11	Act V (B.C.) of 1876	66,501 82,067 151,757 105,628 70,727 7,630	18 30 40 7 12 5	51 58 126 38 49 11	13 "18 	82 88 179 45 61 16	80 84 44 11 16 9	52 54 135 34 45 7	21 25 41 17 6 4	61 63 188 28 56 12	1,460 8,500 989 1,010	9,104 10,499 35,435 1,863 9,434 2,448	10,864 18,999 86,484 8,873 9,484 8,443
			Divisional Total	*****	484,330	112	888	26	471	144	327	114	867	8,009	68,777	77,746
-puillahs	i I	ENC:	DIVISION.	Act V (B.C.) of 1876	400,140 116,717 24,530 17,007	86 80 6 8	198 76 36 40 53	"is	284 121 42 43 70	45 35 11 3 21	930 86 31 40 40	70 28 7	214 93 95 43 56	8,816	1,29,167 15,511 9,137 2,080	1,87,498 15,511 9,137 2,050
*shad	1	1	Divisional Total	Ι '	747,544	142	408	15	560	115		119	441	8,816	1,85,049	1,91,865
			DIVISION	Act V (B.C.) of 1876	29,118 12,977 13,520 35,941 10,170 11,051 7,936	6 5 5 9	34 18 13 26 23 31	111111	40 18 18 29 29 40 18	8 8 6 7 7 10 10	32 10 12 22 22 22 30	5 5 4 8 5 30	35 13 14 26 24 10 18		8,066 17,757 423 6,418 3,563 5,665 446	8,000 17,757 423 6,418 3,565 5,678
00	1	1	Divisional Total	j	1,20,518	35	157		192	56	136	52	140	8	42,840	42,348
	DAC	CA D	IVISION.													
windp Smitte			Divisional Total	Act V (B.C.) of 1876	101,428 31,027 46,195 76,928	6 9 7 20	46 34 71 53	=	52 43 78 78	10 18 11 12 61	42 25 07 51	12 9 8 10	40 34 73 63	123	6,163 8,781	44,484 5,972 6,985 6,781
			Divisional Topu		252,568		200	<u> </u>	244		186		210	123	05,339	65,462
	HITTA ,	GO36	DIVISION.		25,882	١.			.,				21		9.007	
b			******	Act V (B.C.) of 1876	81,049 5,764	5 7 3	22 20 9	=	87 86 19	10 4	22 26 8	6 6 2	30 10	17,000	8,037 2,630 1,430	8,637 9,530 1,430
*			Divisional Total		02,145	15	60	=	75	19	56	14	61	7,000	6,997	18,907
Seed	:::	#A 1		Act V (B.O.) of 1876	390,818 150,400 120,103 97,951 89,588	8 4 18 12 13	119 81 63 39 32 33		127 85 81 51 45 89	14 8 24 13 18	118 77 57 38 38	10 6 20 9	117 70 61 42 35	20,253	77,318 89,080 8,702 9,441 10,008 11,006 8,793	97,571 52,039 8,702 9,441 16,008 14,308 5,798
-run	::1	::1	Divisional Total	μ ι	97,951 89,538 76,942 52,186	84	384	<u></u>	80 90 448	- 87 - 87	81 18 861	70	31 13	3,237  23,400	11,000 8,793 1,60,387	14,808
70.	e	uor.	R DIVISION.	******	910,020		300	<u> </u>			201	-10	-5/R	253,460	1,00,367	1,88,857
	1		*****	h (	74,025	5	87 25 23		42	10	89	19 11	23 28 20	18	7,911	7,929
Pergum				Act V (B.C.) of 1876	74,025 78,867 26,994 17,054 14,296	5 8 5 4 8	23 28 24	:::	42 53 28 82 82	10 10 8 10	89 23 20 22 22	8 4 6	26 20 28 21	50 8,000	7,911 49,193 6,390 2,331 4,393	7,929 40,198 6,290 2,4n) 7,893
- verkmin		[	Divisional Total		205,746	25	137	***	162	43	119	48	116	8,068	70,128	7,893
₹.	ORIN	BA D	TVISION.			_										
3	:::		**********	Act V (B.C.) of 1876 {	24,836 70,246 20,265	2 9 3	16 88 18	:::	18 47 16	4 9 3	14 88 13	4 9 4	14 88 12		19,891 7,984 . 1,884	18,891 7,984 1,834
,.		•	Divisional Total		114,847	14	67	<u> </u>	81	16	65	17	64		22,689	29,689
Сно	TA NA	<b>GP</b> O	RE DIVISION.													
			******* ******* *******	Act V (C.B.) of 1870 {	97,906 84,547 18,040 6,006	5 2 4 9	26 10 12 8	<u>::</u>	31 12 16 11	10 5 7 8	21 7 0 8	. 4 4 3	23 8 12 8	<b>27</b> 9	8,867 5,881 4,987 1,415	8,897 6,160 6,967 1,416
			Divisional Total GRAND TOTAL	*****	85,899 2,982,308	14 463	56 1,801		70 3,805	26 566	1,739	19	51 1,816	279 51,258	15,620	15,699
	: _	1			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-,		-		,,,		,			

## of Ministralities and Unions in Bengal during the year 1883-84.

1				-	8								9					18	19	20	81
B   C   C   C   C   C   C   C   C   C	,			Ocz	ROI.								ARBRESED	TAXES.				lance.			
Pac	•	8		d	•	,	,	h		0	onservar	icy ces		1	,icense o	n trade	···	luding ba			a a
Record   R	(Articles of lefel or drink for men or snimels.)	Class II. (Animals for slaughter.)	Ches III. (Fuel, lighting, and washing.)	Class IV.	(Druce, gums, and spices.)	Class VI.	Cloth.)	Cluss VIII. (Metals.)	Total,	Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties.	Total.	rrear collection the previous year	Collection for the cur- rent year.	Penalties.	Total.	Total, income of year, excl	Total, meluding balance.	Incidence of taxation (	neidence per bend
1		ll	Ra.	Re.		1				Rs.						l	1			0.16 0	Re. A. P.
1.0   1.0	107777 107777	1111	:::	:: ::	::	III	111111111111111111111111111111111111111	1 : : 1		2,093	16,800	196 	16,800 63,986	*****		===		49,144 ,20,442 ,51,407 19,6:8 5,235	65,143 1,65,876 2,51,240 29,263 7,077	0 7 6 0 11 11 2 2 8 6 3 11 0 9 7	
133   34,107   34,559   34,579   34,5		=======================================	=	==	::	E	::	==				=				==		74,187	1,01,421		
150   150		11111	=	=======================================	=	=======================================	11 11	=======================================		813	5,098		5,400			=======================================		\$80,41 \$80,12 \$60,9 860,92 262,8	5×,397 16,456 28,383 13,518 1,34,761 8,678	3 9 6	6 14 10 1 9 5 1 8 2 6 9 9 6 15 7 11 9 5 3 6 7
	11.000 11.000 11.000	=	=	<u> </u>	==	- :::		=				=				=		33,981	22,360 28,505 42,762	0 6 8	1 0 5 0 × 5 0 7 5 0 7 4
1.104   1.10	****	.		<u> =</u>	<u> </u>	-		:::					*****			<u>  =</u>	_==	21,396 4,519	80,896		1 1 6 6 11 0 6 14 11 1 3 1
145   145	##**** ##**** ##**** ##****	E	===	11111	=		111111									=======================================		70,786 54,649 67,688 89,927 53,026 16,298	1,02,775 63,343 67,049 55,945 67,329 22,043	0 4 N 0 4 II 0 6 7 0 5 9 0 7 4 0 6 9	
11,276 82,106 0 7 10 0 18 11,076 82,106 0 7 10 0 18 11,076 82,106 0 7 10 0 18 11,076 82,106 0 7 0 0 7 0 0 7 0 0 7 0 0 18 11,076 82,106 0 7 0 0 7 0 0 7 0 0 18 11,076 82,106 0 7 0 0 8 1 0 10 11,076 82,106 0 8 1 0 10 11,076 82,106 0 8 0 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8		===	=	E	<u> </u>	=	=	=				=		; <u>;</u>	===	1111	*****	22,031 14,196 12,164	16,596		0 18 3
46,897 61,796 6 8 3 0 8	*******			=	:::	=	<u>  =</u>	=				=				=			51,561 11,015		
	1000PE 1000PE 1000PE	=	Ξ	=	=	_	=	E		:::::		=		===	===	Ξ		17,170 13,255 2,675 46,897	62,796		
		-	-	_	=		-	-	-	13,683	3,43,100		2,61,180		1,246	-	<u> </u>	6 ,45,065		0 11 1	0 15 8

#### Form I .- Abstract Statement showing the Income of all Class

. 1	1	•	8		•			10	11	12	18			14	-		15
:		1		Auszau	ED TAX	B-conci	uded.			Ì	i .	<u> </u>					
		in unicepality.		Other to	ixes in d	etail (as s may be ary).	many					OTE:	er taxe ey colu nece	MAS VE DES	AIL KAY	(AS Bu	en .
or Deer		Berial number of mun	N <b>ame of</b> Municipality.	Tax on persons according to riveme- stances and property.			Total, .	Tax on houses and lands.	Tax on vehicles,	Tax on animals.	Tolls, &c.	Tax on rice stalls.	Lafrine and house scavenging fees.	Tax ou unsical pro-	Fishery tax.	Tax on eval and on brick and lime kins.	Total moone from taxation.
•	BURDY	VAN.	Division.	Re.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Re.	Ra.	Ra	Rs.	Ra.	Ra.	Ba.
	***   *		Divisional Total	21,866 14,975 20,758 4,048 17,166 3,621			21.886 14,275 26,758 4,048 17,166 3,621	22,968 14,653 46,690 1,50,123	4,678 1,165 13,596 10,979 383 424	1,236 637 1,577 80 78 250	4,725 138 8,422  313				111111	11111	65,473 88,526 1,13,383 2,29,128 17,621 4,608
	,		r Division.	67,734			87,734	2,41,434	31,214	8,832	13,508					<u></u>	4,65,084
aninalu 3 4 Salabad	i., 1 .		Divisional Total	1,00,085 18,631 4,704 5,672 49,088			1,00,035 18,631 4,704 5,672 49,038	2,51,760 85,688 7,183  2,94,681	84,648 4,731 1,154 2,090 289 72,861	2,012 25 342  2,380	19,740 5,026 452 663 10,022		2,196 2,196	=	11111		5,62,009 65,003 16,031 8,365 58,968
1	Rajena	NYI	DIVINOR.							_							
70 			Divisional Total	5,956 9,846 6,073 14,255 7,294 4,749 3,522			5,286 9,848 6,673 14,255 7,254 4,739 8,522	9,610  23,039	4,902 797 2,525 1,510 	753 950 469 618 206	1,767 1,820 1,245 992				1111111	::	24,802 12,713 9,467 17,935 8,229 83,522 3,523
	DACC	a D	IVINOR I OUT	51,565			51,506	82,649	9,463	2,393	5,764				-		1,10,187
pore utate ngh	1.		Divisional Total	4,488 10,612 17,479 27,281			4,433 10,812 17,479 27,281	67,536	4,026 161 443	2,910 60	16.612 2,274 765				1111	===	1,99,855 13,086 18,444 97,722
	TITT AG	10 W	DIVISION.	80,066			80,008	67,536	4,624	2,988	10,641				=		1,89,127
	1 .	:	Divisional Total	1,916 4,821 2,838 9,895			1,916 4,821 2,858	15,912 5,647  24,559	1,359	461  461	6,513 1,168 269 7,950			===	1 : : 1	::	98,161 18,416 8,559
	PATE	A I	TVISION.														
- Man			Divisional Total	44,562 10,715 21,851 11,659 8,620 8,934 9,795			44,502 10,715 21,951 11,659 8,629 8,934 9,795	55,896 30,539 14,432 16,511 26,687 18,061	12,140 2,276 1,096 345 819	1,021 563 504	19,656 1,290 12,628 2,114 7,963 1,670		1,562  163  1,545	2,125	85	:::::	1,88,798 44,551 58,881 40,798 39,399 86,857 12,178
В	HAGUL	rok	e Division.	1,10,170			1,10,376	1,00,120	10,160	1,010	40,200		1,090	2,140	85	<u> </u>	3,48,089
Pergunn			Divisional Total	14,766 1,867 4,836 6,834 6,854 5,854			14.760 1.887 4,886 6,584 5,884	15,002 21,276 9,787 46,016	2,172 5,020 8,264 2,472 284	910 1,005 866 686	10,799 9,525 562  20, 886		*****	730	1 1 1 1 1	436 436	43,649 46,996 18,148 9,568 7,210
•			IVISION.												=		
3			Divisional Total	23,811 7,529 81,070			23,541 7,529 31,070	11,418	2,633	493 493	510 10,602 1,103	296 896			11 11	=======================================	11,928 37,569 8,928 58,120
-4-3h	1	,	RB DIVISION.						824								
200		:	Divisional Total	9,784 10,933 7,146 1,954			9,784 10,988 7,146 1,964	****** ****** ******	25	1,668	563 759				:::	::	10,559 11,507 9,596 1,966
,			GRAND TOTAL	29,707 5,97,869		*****	29,767 5,97,369	8,80,963	849 1,53,156	1,967	1,195	290	8,741	2,856	85	496	93,706 20,78,044

# # Municipalities and Unions in Bengal during the year 1883-84.

				10	, 				.	17		18	19	20	1 1
					Backipt	ı.				Ввит.		excluding belance.		(column 15) per	Wer in colmans 18
Bestinations - Cunder special Acts.	Proceeds of land, &c.	Income from markets (rents, fess, sale of reduse, &c).	Conservancy and road cicaning (fees, sale proceeds of night, soil, street ratus, &c.)	Nunicipal fines,	Payments for municipal services rendered to individuals.	Grant-in-aid from-pro- rincial or local fund.	Sundries (rent of municipal lands, re- ceipts from public gardens, &c.).	Total,	Loans.	Deposits frontractors, salaries unpaid, &c.	. Затапсев.	Total, income of year, ex-	Total, including halance,	Incidence of taration head of population.	Incidence of income shown
Ea. 8,165 657 2,073 6,395 291	Ba. 208 1,531 120	Bs. 336 3,078 2,608 1,887 493	B4. 5  627 2	Re. 385 498 1,672 4,590 541 144	Es. 10,446 187 121	Rs. 75,900	Re. 18,607 6,279 7,917 5,969 810 483	Es. 1,08,884 10,618 14,467 21,111 2,207 627	Ra. 90,988  698	Rs. 2,310 1,652 475	Re. 8,017	Rs.  9,82,682 40,144 1,29,442 2,51,407 10,428 5,235	Ea. 2,93,246 65,113 1,65,876 2,51,280 29,362 7,677	Rs. A. P. 0 15 9 0 7 6 0 11 11 2 2 8 0 3 11 0 9 7	Ra.
11,472	1,857	8,262	836	7.020	10,754	75,000	40,095	1,55,5714	1,00,696	4,437	8,017	7,87,739	8,15,191	0 15 5	1 6
17,084 58 1,960 19,061	64 6 6	98 11 7 	270  213 813	7,151 508 131 87 1,000 6,947	10,928 1,148  617 11,908	3,600	31,865 8,471 7,154 341 6,704 54,538	66,376 10,632 7,292 491 14,229 98,400		6,942	6,094   	6,31,512 75,534 23,323 8,790 74,167 8,13,353	7,88,933 91,045 92,479 10,956 1,01,421 10,04,717	1 1 8 0 8 16 0 10 5 6 7 6 0 10 8	1 6 0 16 0 15 0 7 0 18
520 19 80 51 1,791	519 54 54 54 54 54	25,443 25,457	007 423 51 202 705 2,039	677 235 103 86 74 6 14	151 402 3,500	1,235  33,850  85,085	1,544 6,613 2,985 3,875 1,671 19,775 8,991	2,285 7,927 5,281 4,036 1,727 81,596 4,710	10,000			27,687 20,640 15,043 21,165 1,953 1,28,088 8,232	35,153 89,397 10,406 28,363 13,515 1,65,761 8,078	0 13 7 0 15 8 0 31 6 0 7 11 0 12 11 3 0 6 0 7 1	0 14 1 2 0 13 11 1 1 0
2,020 	391 84 3		1,587	1,050 3)L 100 100	1,018 2,971 24 4,013		27,908 1,935 529 563 31,022	81,408 8,502 3,766 6,034			225 225	1,61,521 16,348 22,220 38,981 2,33,010	2,03,745 22,360 28,695 42,762 2,90,372	1 4 5 9 6 8 9 6 4 9 6 9	0 1
878 100 		1,347 74 	51 61	498 315 35	\$49 139	10,000	4,889 2,274 1,191 8,338	17,436 2,966 1,280 21,672				49,507 21,506 4,819 69,782	40,634 30,896 6,240 80,779	1 9 6 9 7 6 9 10 11	1 11 0 11 0 11 1
1,584 12  23	 803	980 8.324 5.205 1,448 4,679	155  8 18	2,077 890 613 275 874 888 867	8,011	17,416 8,269	10,891 4,643 6,155 5,054 2,145 16,865 8,624	18,618 26,185 15,760 6,816 7,698 17,450 4,111		4,614	7.078	1,69,130 70,7%; 51,640 67,008 80,927 53,026 10,222	2,64,701 1,02,775 43,849 57,449 55,935 47,329 22,095	0 6 7 0 4 8 0 4 11 0 6 7 0 8 9 0 7 4 0 6 0	0 6 0 7 0 7 0 7 0 7 0 11
1,619	503	15,621	176	6,768	3,011	20,675	49,377	96,535		4,1144	7,001	4,51,359	6,35,216	0 6 17	0 7
197 40	48	2,885 2,049 1,067	627 8 252	#25 1,279 194 30 316	18		2,250 41,219 5,088 2,399 8,319 52,284	6.941 42, 698 3, 9.49 4,577 4,961		100	70	89,592 89,694 22,051 14,196 12,164	59,521 1,38,787 28,331 16,596 19,557	0 9 5 0 10 1 0 10 9 0 8 0 0 8 0	0 10 1 3 0 13 1 13 0 14
					10										
116 849	535 	161		2024 2140 224		4,061)	2,872 2,902 25	7,352 6,356 263			***** *****	19,275 18,627 9,181	82,166 51,501 11,015	6 7 10 0 8 5 9 7 0	0 1
965	480	1,768	70	727		4,300	5,689	13,963				72,083	94,748	0 8 1	0 10
20 20 21	80	768 2,920 2,963	30	2542 320 54 82	702	***	1,250 2,217 578 \$89	8,124 5,578 3,656 621		168	  50	13,960 17,170 13,252 2,575	17,287 23,230 18,189 3,690	0 6 2 0 5 4 0 8 8 0 6 10	0 0 0 0 1
76	194 8,906	6,661 66,972	6,201	747 90,868	702 85,035	1,48,300	4,684 2,86,581	12,074	1,11,921	16,846	21,547	46,897 ::*,45,665	82,736 85,82,194	0 11 1	0 1

#### FORM No. II.

#### STATEMENT OF EXPENDITURE

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

1883-84.

			, • ,		F	nn No.	II.—State	ment showi	ng the Kan	oenditure	of F
•	2	8	4	8		6	Carrier and The Carrier at	7.	.		
Ì					GENERAL E	STABLISH-	Po	BLIC SAFETY.			•
MS Preigr.	Berial namber.	Nambop Municipality.	Balance from previous year,	Income during the year.	Office establishment, Inspec- tion, Honorary Magistrade's cetablishment, &c.	Collection of municipal shared including octrol (set abilishment, purculase of account books, paper, money-boxes, repair to out-posts, &c.).	Fire (establishment, pur- chase of fire-coline bucketa, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.).	Police (establishment, pur- chase of clothing, lanferrat, &c., repairs to out-posts, &c.).	Registration of births and desilis.	Buildings and other works ferection of shaughter- houses, latrines, &c.).
Burd	WAN I	DIVISION.	Rs.	Ba.	Re.	Rs.	Re.	Ra.	Re.	Ra.	Be.
	3	Burdwan	2,348	2,54,076	4,386	958		1,593		60	825
B	2	Midnapore	800	27,997	801	758					744
	8	Hooghly and Chin- surah Sesampore Uttarpara	16,860 7,245 1,630	43,261 42,098 6,386	3.925 2,705	1,633 1,728 178		2,861 1,636	<u></u>	250	1,881
·		Uttarpara	25,785	91,744	6,908	3,534		4,885		236	2,179
	6	Howrah	2,873	2,45,0%	17,708	5,352	8,582	81,946	83,030		
		Divisional Total	31,776	6,19,503	29,788	10,600	3,582	38,424	88,030	296	8,744
Presid	ency 7	Division.	88,251	4,00,876	37,104	11,6%	42,559	52,656	72,000	1,309	2,996
(	8	Krishnaghur	5.010	93,539	3,52K	1.147				387	881
{	10	Ramaghat	4,772 830	92,880 6,856	2,041 603	1,063 452					44
	ո	Total Jessore	10,592	53,975 17,970	1,287	2,001		1,192	<del></del>	387	<u>928</u>
		Divisional Total	1,05,202	8,61,821	43,813	14.846	42,568	33,778	72,000		8,924
Rajer	LANYE	Division.									
a	ı	Rampors Beauleah	2,556	19,096	1,561	1,708	188	636			
•	1 15	Divisional Total	2,400 5,016	1,23,160	9,068	965 2.168	138	1,615			26,068
		•									
DAG		VIOLENT.	\$2.053	1.85.918	6,520	4.004					
{	15	Daces	10,818	20,468	601	6,934		1,949			783
		Divisional Total	42,870	1,66,871	7,130	7,181		6,329			788
Owner:	eo Ke	Division.									
CHITTA E	60 MG	Chittagong Town	2,094	41,249	890,0	9,113		••••			447
	17	Comillah	b,575	15,534	1,010	582					550
		Divisional Total	[0,600	56,777	2,068	2,694		<del></del>		_==_	907
PAT	na D	IVIBION.									
	18	Patus	56,830	1,11,471	5,728	6,619		5,004			296
•••	19 20	Gya Arrab	16,280	21,380	3,800	3,151	******	4,228		68	6,894
ore	21	Mosufferpore	6,986	32,968	4,217	1,229		1,195			54
рь	23	Durbhunga	19,260	25,010	2,761	1,700	9	1,816			B.
	23	Divisional Total	5,002 99,635	30,739 2,81,287	19,223	11,584	D	946		68	8,54
BHAGU	LPORE	Division.									
	1	Monghyr	7,245	83,018 85,7±0	2,015	1,656		582		330	1,96
re	25 28	Bhagulpore Purneah	3,191*	17,586	1,671	970		*****			1,664
-"	-	Divisional Total	67,076	1,87,204	5,000	6,203		582		880	8,08
***		· ·	•								
	HA D:	Poores	12,891	19,278	768	1,090		1,184	*****	·	******
*** ***											

			•							
			Pt 8	LIC HEALTH	1					-
	d	•	5	,	1	1	4		j	
I I	355	ŧ	i i	15	1	<del> </del>	Conservanc	7.	<del></del>	
Rogner (O'merket, dapon nA7, &e ),	Maintenarce of medical matchings (dispensary actablishment, parchase st medicines &c.)	Faccination (establishment)	Water works (establishment repairs)	Road watering (setablish ment purchase of water- carts repairs &c.)	Road cleaning (establish in nº purchase and repair of dust-bius &c.)	Letablishment repairs, purchase of caris dry-earth, land for burying night-soft, &c.).	Refunds, &c., of fines of over-assessments.	Remissions of sess.	Drainge works (establish: ment, repairs).	Remarci.
31	3138	, pa	, p. 2	Seg	1 2 a g	3 2029	7 2 2	<u> </u> 2	E	
Ba.	Ba.	Rs	Rs.	Ra	Ra	Rs.	Ra,	Re.	Re.	
65	8,688	169	1 90 716	1 491	8 455	10,185	8	<u> </u>	67	'
	4 795	129		38	1 893	10,474		<del> </del>	1464	
	1 200	2 19 120 7)	715	964 199 78	504 1 220	14,835 6,964 232	1		1,168	
	1 200	438	715	2 024	174	<b>23,04</b> 7			2,264	
	\$ 785	745		8 474	6 540	72,877	201		893	
65	11468	1 48)	1 91 469	12 917	16 (12	1 18,527	204		3,890	
	5 997	2 713		17 994	89 814	1 02,078	1,189	2,782	5,975	
72	2 50. 81 0 510	,**	49	821	1 756	2,141 2,516			1,298 1,087	
		<u> </u>	385	7	1 908				20	
408	3 51 5		8 1R4 188	- 8 8	31	4,659 3,655			2,845	
48	11 731	_ H12	3 372	15 62	37 140	1 11,287	1,189	2,782	9,470	
,								İ		
	2 100	949	894	1 165	9 *93				<b>₽</b> 501	
	2+13	144	10 141		7 551	9,414			5,041	
	4 11	316	11 095	1 105	11 284	3,414			8,842	\$
]										
	14,125	360	25,810	1,333	12,482	29.684			2,240	•
	1,309	48		240		7,345				
	15,434	40x	25,810	1,573	12,882	37,219			2,949	
	1747	12/1		193		5,77%			1,306	
71	40;	50	-198	Ů.	5:10	6,681				
74	#5 )	165		4.5	5011	12,403			1,506	
225	10 634	109		73)		25,730	<u></u> -		7,792	
526	5 H7	170		1 171		12,093			4,600	
821	8 614	17)		108 100 t	6,051	5,626			218	
401		- G1		1 970	647	0,488			284	
78	4 250	210		1 (9		7,580			<u></u>	
8 010	1 1.77	180		13 166	7,298	87,407			12,908	
3 (27	5 445	364	700		3,844	6,564			868	
210	2 808	83	2 402			14,156	.,,		8,000	
1,818	9 407	1 0	3 102	23	3,820	984 31,704		<u>: :::</u>	2,896 6,263	
1,818	V 407	DUG.	3 101		a,620	\$1,704		<del></del>	0,263	
	3 800	80				9,096			2.085	
4,567	1,896	7 107	2 25 049	40 131	86,605	8,74,117	1,898	2,782	48,678	
	- 1									

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1	L	8	8			•	<u> </u>		1	0 	· · · · · · · · · · · · · · · · · · ·		11
				Public Heat		PUBLIC IMSTRUC- TION.			Public con	ARMIRROR,			Provincial
			1	Other me	agtives.		<del></del>	Public	works.			*	
awi Herricz.		Serial number.	NAME OF MUNICIPALITY.	Markets and slaughter- bonses (establish- ment, contingencies).	Publice sarden (estab- lishment, purchase of seeds, revair of well, purchase of bullocks, &c.).	Contributions to schools.	Ketabiishment.	Construction and main- tenance of roads.	Other (new) world,	Other repairs.	Survey of had.	Other charges (printing rewards, &c.),	Operationises to Local of Funds.
Bun	LDW4	r I	IVISION.	Ra.	Re.	Rs.	Re.	Re.	Re.	Rs.	Ra,	Ba.	340.
ı		1	Burdwan	*****	60	4,916	309	9,049		620	354	1,857	
90 m .	-	2	Midnapore			583	495	6,172		*****		830	. \$37
	{	8	Hooghly and Chin surah	""". 2,211		823 760	780	7,997 8,820 980	254	514 410	*****	399	*****
	4	8	Utturpara Total			1,770	780	14,797	254	926		190	
		8	Bowrah	2,211		1,767	5,758	42,101	2,105			589	
		- '	Divisional Total	2,648	60	8,986	7,842	72,119	2,359	1,546	884	2,276	187
Paus	IDEN	CY I	DIVISION.										
eder	. 1	7	Suburban		400	3,000	29,268	79,808	,	*****	******	5,980	******
	5	8	Krishnaghur		818	4,059	1,881	6,678 4.463	*****			198	244
	4	ายั	Rauaghat		-:::::		60	4,463 1,002		*****			
	1	11	Total		80	4,350	1,968	2,340				100	166
	•		Divisional Total 4		798	7,479	81,827	94,208				6,618	396
Baj	A KA	UYE	Division.			1							
	)	19	Rampore Beaulean.			198	660	8,838	261			237	276
		18	Barjeeling	180		600	6,906	10,632				672	868
			Divisional Total	180		793	7,596	14,470	261			900	1,129
n	ACC	Dt	VISION.	Ι.	1	l							
			Daces	12	444	600	4,425	11,594	1,446		- 300	695	800
***	{	15	Naraingunge			836	720	5,362	2,717	.,,,,,		148	
			Divisional Total	12	444	1,486	5,145	16,956	4,163		800	843	300
Curren	***	NG	Division.										
			Chittagong Town .,		441	8,569	1,344	16,419			493		*****
	1	17	Comillalı		1	******	414	2,773				186	180
			Divisional Total		44.1	8,369	1,758	19,192			403	186	180
ъ.	1441	Do:	PIBION.					1	1				
		18	Patna		1,874	1,638	1,889	33,944			*****	8,140	
	1	19	Gya			4()()		5,420				2,820	
	1	20	Arrah 🦡				750	2,271	8,057			191	
, OTA	1	21	Mosufferpore			971	790	10,355				589	*****
	Ι.	23 23	Durbhungs			819	1,422	5,023 4,588	654			1,225	269
	1	ω ,	Divisional Total .,	67	1,374	1,223 5,111	5,704	61,590	4,612			7,685	200
BHAG	ULP	BE	Drvision.										
			Monghyr	144	856	2,988	1,895	5,756	156	312		800	408
70		25	Bhagulpore		1)28	655	1,554	15,120				840	751
-	1	86 Ì	Purneah	1		66	2,853	6,594				81	782
			Divisional Total	145	1,779	3,769	5,762	96,470	156	818		4,500	1,547
	BJ 1884	Dr	Figure	•						. 309		• 106	•
*** *	"	•	GRAND TOTAL	8,063	4,906	80,888	68,468	5,823 8,10,927	2,000	2,287	1,147	20,819	4.04
,				0,403	-1440		10,00	-	,				-

19. 1 d

		12			18	14		15		
		Dave.					BALANC	en at close	OF TRAB.	
I	Inter	-	attached,	, g				g		
를	1	Ë	4	account works, &c.)	l	† . ·		1		Ranca
dataenta year.	8	OBSTREE	₹ĝ			ı		1		
1 5	1	8	1	25	8	ig.		ğ		
	and a	▮ .	# 2	25		8	į	1 2		
Zero deri	E S.	On account of year.	Deposits (salarles contractors, &c.).	Advance (on departmental	Miscellaneous	Total expenditure.	Deporáts.	Actual municipal balance	Total	
Дs.	Ra.	Rs.	Ra.	Re.	Re.	Ra.	Ra.	Ra.	Ra,	
2,601		3,390	961		2,577	2,45,663	1,746	9,036	10,781	•
		******			108	28,477		\$20	320	
mi			684		1,811	40,198	879	18,744	19,623	
******			******	::::::	1,811 14,034 666	40,188 80,451 0,618	,,,	18,744 9,893 1,807	P,892 1,397	
*****	****	••••	684		16,451	86,567	670	30,038	30,912	
1-105					6,376	2,44,327	1,020	3,512	4,538	
2,601		3,320	1,605		95,512	6,05,034	8,645	42,960	48,548	
									1	
				4 00-				<b>20.0</b> 10	69,718	
41.11			4,645	8,993 105	0,064 1,802	5,09,400	7,500	62,218		
*****			*****		251 400	25,597 17,808 5,2±2		10,290 2,184	2,992 10,299 2,184	
	*****	*****	*****	105	1,953	48,093		15,475	16,475	
					3,585	17,455	4,789	2,085	6,874	
****			4,645	4,098	14,402	5,74,956	12,289	79,778	92,047	
)										
					668	18,833		2,819	2,813	
4,619		4,582			7,161	1,00,926		17,694	17,694	
4,919		4,682			7,826	1,25,759		20,507	20,507	
									ì	
			*****		3,090	1,84,811		43,154	43,754	
			.,		987	26,333		5,413	5,443	
	,.				4,647	1,51,144	·	49,597	48,597	
							-	1		
					980	37,817	l	5,520	5,890	
						10,155	7,000	654	7.654	
					1,040	M,272	7,000	6,174	13,174	
	<del></del>									
ļ						1		l		
			9,390	8,502	3,745	1,80,478	18,473	1#,850	87,323	
				10,297	1,853	89,500		16,496	16,496	
610		_==			583	21,534	****	1,767	1,767	
510					1,884	35,066		4,K36	10,880	
310					6,409	30,724		5,917	5,917	
880	63		028,0	18,7140	14,287	3,93,761	18,478	\$8,096	77,171	
	<b>!</b>									
	998			496	1,536 830	38,309 52,224		79,935	2,764 80,135	
8,000				295	830	17,391	200	70,935	3,366	
8,000				721	1,903	1,08,014	900	86,045	86,265	
									•	
	,,,,,,,,,,				639	25,536	*	6,630	6,630	
11,840	190	7,964	15,630	25,618	70,440	19,48,466	61,807	3,49,340	8,90,956	
									l	

·	3	8		8	1	\$ (F.).	, <del></del>	7	<del>, , , , , , , , , , , , , , , , , , , </del>	Ī	
, is the surface		· · · · · ·	: * 7.7						<del></del>		
					General Res		, , , , , , , , , , , , , , , , , , ,	WRLIC SAFETI		•	b
Marke Depresor.	Serial number.	Name op Municipality.	Balance from previous yest.	Income during the year.	Office establishment, Inspec- tion, Honorary Megiatrates' establishment, &c.	Collection of numicipal bases including corrol (establishment, purchase of account books, paper, money-boses, repair to outposts, &c.)	Fre (establishment, pur- chase of fire-curies, buckets, repairs, &c. ).	Lighting (cetablishment, parchase of lamps, oil, re- pairs, &e.).	Police (establishment, pur- chase of clothing, landerns, flex, repairs to cushosts, flex,	Registration of birthy and double.	Buildings and other works (everylos of shungism- lantees, tapities, \$6.).
	WAN I	DIVIBION.	Ba.	Ra,	Re.	Ra.	Ra,	Re,	Rs.	Ba.	Ps.
<u></u> {	3 4	Cuina Gutwa Damhat Banigungo	1,828 481 761	9,554 5,825 4,395 8,833	96R 415 26A	720 461 361		754			
(	•	1 !	761 6,131 6,196	28,606	258 479 1,410	361 564 . 2,106		328			298
·{	5	Bankoors	2,224 258	8,964 4,565	953 435	175 284	200	317			298 423 39
,, ···	6	Bushenpore	254	12,780	1,388	439	200	317			467
	7	Boory	2,412	5,235	346	451	3	177			
	8	Tumlook Ghattal Chunderkons	2,466 6,947 2,176	5,644 5,543 4,151 2,868	955 188 113	258 244 262	*****	24 112	187	1	121 800.
<b>~</b> ~ [	10 11 12	Chunderkons Ramjibunpers Khirpsi	3,927 1,371	2,468 2,527	87 62	202 247 180	*****	*****	147 1791		
		Total	15,199	21,147	655	1,191	**,	136		1	621
	18	Bansberia Boidyalatty Bhudressur	1,782 2,454 2,255 1,040	3,565 15,688 6,760 2,162	274 1,476 831 669	20H 41H 523	98	856		60 30 46	199 184
<b></b> (	16	Motrady				208					*****
· · · · · · · · · · · · · · · · · · ·	17	Total Bally	7,520	27,895	8,140	1,497	22	1,466		186	333
		Divisional Total	35,830	1,01.078	7,617	5,808	225	3,178		187	2,019
Poper	hawov	Divisios.	1	1	İ		}				
عاشتسی	16 19 20 21 23 23 24 25 26 27	Baranagore Rauth Suburban Raipore Barripore Joynagore Harripore South Dum-Dum North ditto fouth Barrack pore Barack Barack Banarhaut Taki	4,396 2,070 1,292 1,197 2,614 3,001 3,478 4,444 7,310 0,034 2,000 1,258 1,258	19,868 30,298 6,403 4,143 4,514 5,873 4,395 13,466 9,663 10,1653 12,410	1,316 70N 469 445 72 272 204 206 200 140 283 408 192 321 221	1,728 2,016 349 181 554 850 537 1,232 1,000 857		33	000000 000000 000000 000000 000000 00000		66 800
	25 29 39 31 33	( 2, )	1,258 1,077	6,131 2,283 5,619 4,016	192 921	406 302 590					900 110
,	33	Goverdanga	48,323	1,39,053	5,551	12,994		32			115
ſ	#3 54		2,024 614		988	470					
	35 36 37	Nuddes Kooshtes Coomercelly Minerpore Birmsgore	767 273	4,425 5,230 8,543 2,875 2,826	290 290 214	537 536 814	******	······································	*****		 89 86
, ι	37	Birmsore Total	543 4,251	2,526	147	420 2,786				*****	89
	88 89	Mobeshpore Kotechandpore	410 8,112	2,596 2,196	464	<sub>907</sub>					
(		Total	2,592	2,196 4,702	230	207					860
\$	40 41 42	Satkhira Chanduria	1,471	4.062 2,409 1,465	136 82 52	849					87 160 98
{	قعة	Debhatta	2.060	1,865	52	611 477 1,593			*****		
(	48	Rechampon	13,488 11,067	24,744 83,356	1,087			1,672			<b>275</b> .
'abad }	48 44 45 46	Laibagh Jungipore Kandi	11,067 1,883 - 876	83,356 8,918 7,169	1,110 838 801	1,592 1,754 411 860	*****	1,166	****** *****		190
•		Total	27,284	74,187	2,541	4,117		2,1438		24	190
		Divisional Total	84,380	2,45,645	10,262	21,695		2,870		68	3,500
Rasens	ARYE	Division.					•			·	
	47	Dinagepore	17.787	20,640	808	987	******		6		A.C.O.
•••									,	227	
	48 49	Nattore	8,510	7,097		618					186
	-		2,161 4,267 6,418	7,097 9,309 12,656	489	1,229 885 2,114		******	*****	##***** ##***** ##*****	- 45

i desidence				•			,		į	
-			Manage	BÉALTH.						
į .	4		PUNELC	BEALTH.	3	T	4		,	
J	ł .	1			1	<del> </del>			<del></del>	}
Repairs (to market, dispen- mey, de.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.),	Vaccination (establishment).	Water.works (cetablishment, repairs).	Read watering (establishment, purchase of water cartz, repairs, &c.).	Road cleaning (establishment, purchase and repair of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry earth, land for burying mght-soil,	Refunds, &c., of fines or over suscessments,	Remissions of ceas.	Drainage works (establish- meut, repairs).	Runas
Ra.	Rs.	Ra,	Ra.	Rs.	Rs.	Rs.	Rs.	Ra.	Bs.	
	1,099	70 16		294 18	194	1,069 062 508 1,116			525 397 423	
	2,062	16 16 39	540	294		508 1,116			423 66	
	8,161	141	540	606	194	8,613			1,611	
	1,511 833	95 65	140 38	:::::	946 915	192		:::::	1,131 165	
39	2,344	100	178		1,891	182			1,296	
	1,152	20	281	47 39	<del></del> -	1,090		<del></del>	239	
 	748 781 764 763 859					243 6 136 34		******	*****	
====	7H3 859								-::-:-	,
- Bu	3,034	20		30		609	<u> </u>		108	
===	196 725 178	52 47 80 80		204	394	479 3,139 1,395				
11				294	95	1,395 1,152 6,168			909	
	1,000	199		294	252	1,196	<u> </u>		100	
130	11,645	867	909	986	2,126	12,898			3,410	
05 146	2,221 510 833 452 500 874 550 1,047 1,244	90 192 47 36 37 26 69 69 95	438			2.352 378 1.213 264 176  2.409 1.644 485 2.515 762 1.46 634 634			900 1,309 2,46 2,46 1,19 201 201 6,24 6,74 6,48 2,46 5,5 3,49	
	1,244 882 832 623					1 68 638 604			390 390 300	
214	9,190	711	1,460		*****	13,897			0,930	
		45		1	158 725	15		:::::	108	
	534 552 600	45 21 18 24	200		148 202	110	******	====	· 165 15 850	
	1,921	100	305	1	1,293	125			638	
		*****	1,200 40u		S9 90	45			315	
7			1,600		129	45			245	
	851 11d	29 12			27	112		::::::	157	
	992	41			27	113			257	
ï36				912 702	455 1,356	8,027 7,470 702			2,836 2,181	
1	8,178 8,821 2,679 2,699	2 (6 156 1 (0 36		78	1,356	7,470			150 300	
186	12,077	888	461	1,002	2,018	16,110			5,417	
	24,180	3,439	3,876	1,693	3,487	80,378			13,587	
.860										
					1	1	j	J		5
1,90	1,710	54	 NR5	1,164	765	5,172			1.119	>
	1,750 1,395 3,132	54 	885 568 750	1,164 24 189 78	766	5,172 1,420 888 874		117	1,119	<i>&gt;</i>

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			PUBLIC HEAL		Public Isstanc- tion.		Pi	URLIO CORV.	BRIBROD.			provincial
AND		NAME OF	Other m	DASHIYOS.			Public w	rorks.			(printing.	8 <sup>'</sup>
ISTRICT.	<b>3</b>	MUNICIPALITY.	ebter folish ories)	rehase air of	echools		ė,	works.	-	-	\$	to South
•	Serial gumber		Markets and slaughter- houses (establish- ment, contingencies).	Public garden (estab- lishment, purchase of seeds, repair of well, purchase of bullocks, &c.).	Contributions to	Establishment	Construction and m tenance of roads,	Other (new) wo	Other repairs.	Burvey of land,	Other charges rewards, &c.)	Contribution to
Burn	WAN I	DIVISION.	328	2282	8	A	82	8	8		8*	
<u> </u>	1 1	Cuina	Ra.	Rs.	Ba.	Rs.	Rs.	Rs.	Ra.	Ra.	Re.	Re.
{	8	Ranigunge	******		850 418 277	284	1,888	3,100 550 682	1,780 747	*****	199 34 34 86	*****
	5	Total Bankoors			1,400	266 .	2,511 4,399	4,332	2,477		363	*****
·{	6	Bushenpure , , Total			290 540		1,260 863			47		*****
ı	7	Soory			830		1,622			47		*****
	8	Tumlook Ghattal	826		208	 68	512		2,096	80	63	
• -1	10 11 12	Chunderkona Ramjibunpore Khirpai	******	:	895 1,100 546		1,722	800			1,171	*****
		Total	******		300	68	500 500 4,284	125	2,096	50		
	13 14 15	Banaberia Boidyabatty Rhudressur	B96	09	3,049 509	238	1,701	501			78	
(	16	Ketrung Total			1,4% 325	6 6 5	1,967 1,081 191	96			231 86 64	*****
	17	Belly			2,802	238	4,960	897			439	
		Divisional Total	826	69	190 8,271	570	16,188	5,440	4,573	97	2,265	*****
FIEM.	18 19 90 21	Baranagore South Suburban Rajpore										
nahe	95 94 95 96 27 28 99 30 31 31	Berripore Joynapore South Dum-Dum North divio South Berrackpore North ditto Earaset Nainetti Bassirhaut Taki Baduria Goverdanga			1,487 453 187 480 516 516 1,117 1,788 1,221 1,000 444 1,105 60	2,715 	7,076 13,192 8,301 1,836 1,800 1,846 1,846 1,052 2,193 4,188 1,955 1,955 2,844	3,100 8,513  100 2,189	2,400 81	908	194 347 155 69 100 113 96 180 145 123 260 105 80	57 52 140 126
nabe {	28 23 24 25 26 27 28 30 31 53	South Duns-Dum North ditio South Barrackpore North ditto Earaset Naihetti Taki Baduria Goverdanga Total			453 187 449 516 516 516 1,17 1,788 1,221 1,000 444 1,108 60 444 857	90 67	13, 192 8,301 1,836 1,806 1,836 1,646 7,960 11,025 2,193 4,185 1,950 2,844 1,440	3,513	81 		347 155 69 100 113 65 189 145 123 260 105 80 110	173 69 46 22 57 52 140 120 104 109 69 31 78
::abs{	23 23 24 25 26 27 28 28 30 31 32 33 34 35	North Dun-Dum North divice ports South Barrackpore South Barrack South Barrack South Barrack Nainetti Bassirhaut Taki Bassirhaut Taki Baduria Goverdanga  Total  Nuddea Kosshes Coomercolly			455 187 489 519 519 516 1,177 1,784 1,221 1,060 444 1,168 60 444 857	99 67  2,862	18, 192 8, 301 1, 256 1, 800 1, 858 1, 846 7, 960 11, 925 4, 188 1, 1075 1, 1075 2, 344 1, 440 02, 994	8,513	50 40	903	347 155 69 100 113 65 189 145 123 280 105 89 110 100	172 69 46 22 57 52 140 120 104 109 69 31 78
	28 25 26 26 27 28 28 26 27 28 30 31 52	South Dun-Dum Morth disto South Barrackpre South Barrackpre South Barrackpre Earsact Naihatti Taki Raduria Goverdanga Total Nudden Eooshtes  Nudden Eooshtes  Southes  Nudden Eoshtes  Southes			453 187 489 516 516 1,177 1,788 1,291 1,000 444 2,118 600 444 857 11,217 586 70 190 216	2,802	18, 192 8,301 1,236 1,836 1,836 1,836 1,846 7,850 11,625 2,193 4,195 1,195 1,195 1,195 1,490 08,904 645 1,496 873 8,590	8,613 	50 40 2,871	908	347 155 69 100 113 65 189 145 123 260 105 80 110	173 69 466 22 57 55 54 140 100 100 100 100 100 100 100 100 10
	23 24 24 25 26 26 27 28 30 31 32 33 34 35 36 37	South Drun-Drum Sorth disty pore North disty pore North disty pore North disty pore North disty pore North disty pore North disty pore Nalustii Raduria Total Nudden Ecoshies Coomercolly Birmagore Total			453 187 480 516 516 518 1,117 1,784 1,251 1,000 444 1,165 600 444 857 11,217	2,862	18, 192 8, 301 1, 236 1, 890 1, 890 1, 840 17, 980 11, 125 2, 198 4, 188 1, 195	3,613 100 2,189 8,802	50 40	903	347 155 69 100 113 180 146 123 200 105 80 110 100 2,117	772 696 923 577 53 140 100 109 69 31 78 84 1,538
	25 25 25 26 27 28 20 27 28 30 31 32 33 34 35 37	South Dans-Dam Genth Barnethrow North dito Laraset Lar			453 187 480 516 516 1,177 1,788 1,226 1,226 1,188 60 444 357 11,217 586 70 190 216 224	99 67  2,86±	18, 192 8,301 1,236 1,890 1,836 1,846 7,950 11,625 2,193 4,185 1,195 1,195 1,195 1,400 08,904 645 1,486 873 8,594 1,486 873 8,590 1,486 873 8,590 8,500 8,50	3,613 100 2,189 4 8,802	50 40 2,871	903	347 155 69 100 113 180 180 123 280 103 80 110 2,117 49 85 62 111	772 696 923 577 53 140 100 109 69 31 78 84 1,538
	23 25 25 26 27 28 27 28 20 31 31 33 34 35 37 88 89	Seuth Dans-Dam Seuth Barnakpow North dito Earnant Malnatin Taki Radnati Radnat Total Nudden Koobbee Coomercolly Mehespore Hirmagore Total Mohabpere Kotechanipae  Total Mohabpere Kotechanipae  Total Mohabpere Kotechanipae			653 1877 4840 604 605 1.117 1.178 1.224 1.105 604 444 2.1105 604 70 11,217 586 70 11,217 1,226 11,226 11,227 1,226 1,26 1,	5,862 300 300 300	18, 198 8,301 1,398 8,301 1,398 1,398 1,398 1,398 1,398 1,398 1,198 4,198 4,198 1,198 4,198 1,198 4,198 1,198 4,198 1,198 4,198 1,19	5,613 	50 40 2,871	903	367 105 69 0 101 113 163 169 169 164 122 280 105 105 110 110 110 110 110 110 110 11	172 69 40 42 57 53 140 120 120 130 140 140 140 140 150 160 160 178 178 178 178 178 178 178 178
	23 24 24 25 26 26 27 28 30 31 32 33 34 35 36 37	Seuth Duns-Duns Seuth Barnethpow North dito Barneth dito Barneth dito Barneth dito Barneth dito Batteriant Total Nudenthant Total Nudenthant Total Nudenthant Total Nudenthant Total Nudenthant Total Nudenthant Total Nudenthant Total Nudenthant Total Seathpore Total Seathpore Total Seathpore Total Seathpore Total			653 187 489 6116 6116 1177 1177 1177 1177 1177 1181 1181	90 67	18, 198 8,301 1,298 8,301 1,298 1,298 1,298 1,19	8,613 	50 40 2,571	965	347 155 - 69 191 - 191 191 - 191 191 - 191 192 - 193 193	172 69 40 42 57 53 140 120 120 130 140 140 140 140 150 160 160 178 178 178 178 178 178 178 178
	23 25 25 26 27 28 27 28 20 31 31 33 34 35 37 88 89	Seuth Duns-Dum Genth Barnethpow North ditto Barneth ditto Barneth ditto Barneth ditto Barneth ditto Boustriant Total Nuddes Soobles Coomercolly Mehapper Total Molechpore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Kotochanipore Chanduria Chanduria Debliasta Debliasta			653 1877 4840 604 605 1.117 1.178 1.224 1.105 604 444 2.1105 604 70 11,217 586 70 11,217 1,226 11,226 11,227 1,226 1,26 1,	2,8h2 300 300 38 34 133	18, 198 8,301 1,398 8,301 1,398 1,398 1,398 1,398 1,398 1,398 1,198 4,198 4,198 1,198 4,198 1,198 4,198 1,198 4,198 1,198 4,198 1,19	8,603	50 40 2,571	963	347 150 8 8 8 9 8 9 9 100 113 105 119 125 240 150 100 2,117 4 4 4 85 62 111 111 85 67 79 129 129 129 120 120 120 120 120 120 120 120 120 120	779 69 444 444 444 444 444 444 444 444 444
	233 244 256 277 288 201 213 214 215 215 217 218 217 218 217 218 217 218 218 217 218 218 218 218 218 218 218 218 218 218	Seath Dans-Dam Seath Barnet prov North ditto Barnet ditto Barnet Dans Total Nuddes Soohles Coomercolly Mehopore Kotechant Total Molechpore Total Molechpore Stronger Total Molechpore Total Molechpore Total Molechpore Total Molechpore Total Molechpore Lobbiasta Total Herhanpore Laibapt			653 1879 690 690 690 690 690 690 11,177 1,766 11,177 1,766 691 1,960 691 1,960 11,217 696 11,217 696 11,225 1256 1256 1256 1257 695 695 695 11,110	2,861 300 300 38 34 133 528	18, 192 8,901 1,900 1,90	8,613	50 40 50 50 50 50 50 50 50 50 50 50 50 50 50		\$47 105 9 107 109 119 119 119 125 125 125 125 125 125 125 125 125 125	772 66 46 522 552 553 553 554 120 120 120 120 120 120 120 120
	233 244 256 277 288 201 213 214 256 277 288 201 214 215 215 215 215 215 215 215 215 215 215	Seuth Duns-Duns Seuth Barrackpow North ditto Barrackpow North ditto Barrackpow North ditto Barrack Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Nuderhant Total Saikhira Chenduria Debhatta Berhannpore Laibagh Junippore Eandi			653 1879 600 600 610 610 610 610 610 610 610 610	2, 8h3 2, 8h3 300 300 389 381 133 628	13. 1971 3. 1972 3. 1973 3. 5073 1. 5073 1. 5073 1. 5073 1. 5073 1. 10	8,613	50 40 50 50 50 50 50 50 50 50 50 50 50 50 50	905	267 367 367 367 367 367 367 367 367 367 3	279 466 466 467 467 467 467 467 467 467 467
	233 244 256 277 288 201 213 214 256 277 288 201 214 215 215 215 215 215 215 215 215 215 215	Seuth Drus-Dum Seuth Barnet prov North dito Earnant Malentin Internation Natherinant Internation Radentin Internation Radentin Internation Radentin Internation Radentin Internation Radentin Internation Radentin Internation Total Nudden Koobbee Coomercolly Internation Total Mohabpore Internation Total Mohabpore Internation Total Satkhira Internation Chanduria Internation Radentin Internation Total Berhampore Internation Lailogen Internation Lailog			6537 1877 1877 1877 1877 1877 1877 1877 18	300 360 28 133 528 133 528 1301 131 132 132 133 135 135 135 135 135 135 135 135 135	18. 192 8.901 1. 809	8,803 100 2,189 399 399 220 220 250 400 61 5,579	50 40 50 50 50 50 50 50 50 50 50 50 50 50 50	9655	\$47 105 9 107 109 119 119 119 125 125 125 125 125 125 125 125 125 125	178 466 467 478 478 478 478 478 478 478 478 478 47
	285 295 295 295 297 297 300 311 321 334 335 337 40 411 423 445 445	South Drint-Dim South Barrish pow North Barrish pow North Barrish pow North ditto Earnaset Natheritant This Badreia Goowlean Goowlea Goowl			653 1879 600 600 610 610 610 610 610 610 610 610	2, 8h3 2, 8h3 300 300 389 381 133 628	18. 1921 3. 1921 3. 1922 3. 1923 1. 1920 1. 19	3,613	50 60 60 60 60 60 60 60 60 60 60 60 60 60		267   100	273 466 466 467 467 467 467 467 467 467 467
	237 247 252 252 252 252 252 252 252 252 252 25	South Drist-Dim South Barnathpow North Barnathpow North dito Earnaset Natheritant Taki Radnris Gorvetianga Gorvetianga Gorothes Coomercolly Melsepore Birmagore Total Moheshpore Total Moheshpore Total Moheshpore Total Moheshpore Total Moheshpore Total Moheshpore Total Moheshpore Total Total Satkhira Chanduria Laliageh Total Berhampore Laliageh Total Berhampore Laliageh Total Divisional Total			6537 1877 1877 1877 1877 1877 1877 1877 18	300 360 28 133 528 133 528 1301 131 132 132 133 135 135 135 135 135 135 135 135 135	18. 1921 3. 1921 3. 1922 3. 1923 1. 1920 1. 19	3,613	50 40 50 40 50 50 50 50 50 50 50 50 50 50 50 50 50		267   100	273 466 466 467 467 467 467 467 467 467 467
{ {	285 295 295 295 297 297 300 311 321 334 335 337 40 411 423 445 445	South Drist-Dim South Barnichpow North Barnichpow North Barnichpow North ditto Earnaset Natheritaut Taki Radnris Goorerdanga Goorerdanga Goobites Coomercolly Mehappore Birmagore Total Mohoshpore Total Mohoshpore Total Mohoshpore Total Marinichpore Total Mohoshpore Total Divisional Total			6537 1377 1377 1377 1377 1378 1378 1378 13	300 360 28 133 528 133 528 1301 131 132 132 133 135 135 135 135 135 135 135 135 135	18. 1921 3. 1921 3. 1922 3. 1923 1. 1920 1. 19	5,613 110 5,199 5,199 5,199 5,199 5,199 5,199 5,199 224 250 400 61 5,579 61 13,397	50 40 50 40 50 50 50 50 50 50 50 50 50 50 50 50 50		267   100	\$72
	233 243 255 255 257 257 258 258 257 258 258 258 258 258 258 258 258 258 258	South Darat-Dam South Barrackpow North dito Earnack North dito Earnack Natherthaut Total Nudden Koobbies Coomercolly Mebsepore Birmagore Total Mohoshpore Total Mohoshpore Total Satkhira Total Satkhira Total Satkhira Total Satkhira Total Berhampore Lailogen Total Brangore Total Southeantpore Total Statkhira Total Berhampore Lailogen Total Divisional Total Divisional Total Divisional Total Divisional Total Divisional Total  Divisional Total  Divisional Total  Divisional Total  Divisional Total			6537 1877 1877 1877 1877 1877 1877 1877 18	2,861 300 300 38 34 133 528 389 1,017	13. 1973 3. 1973 3. 5.00 1 5.00 1 1. 500 1 1. 500 1 1. 500 1 1. 500 1 1. 10	3,613	81	965	367 100 000 000 100 110 110 110 110 110 11	\$72
{ { wd{	233 243 243 253 253 253 253 253 253 253 253 253 25	South Durat-Dum Senth Barrackpow North ditto Barrack pow North ditto Barrack pow North ditto Barrack Total Nusichant Total Nusichant Total Nusichant Total Nusichant Total Nusichant Total Nusichant Total Nusichant Total Nusichant Total Mohoshpore Rotechantpore Total Satkhire Total Berhannpore Laibagh Jingipore Total Divisional Total Divisional Total		30	6537 1877 1877 1877 1778 1.778 1.278 1.278 1.278 1.278 1.287 1.000 644 1.100 100 1100 1216 128 128 128 128 128 128 128 128 128 128	500 Sept. 133 628 1.017 4,340	13. 1921 3. 1921 3. 1922 3. 1923 1. 1920 1. 1920 1. 1920 1. 1920 2. 19	3,613 3,602 2,199 2,199 390 390 390 390 220 220 250 460 61 3,579 2,440	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	965	267 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.0	772 69 46 46 42 57 52 140 120 100 69 31 78 84 2,433 36 94 94 95 95 95 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97 9

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		Dant.					BALANC	S AT CLOSE	OF YEAR.	
P.	Inter	ost-	attached,	at of				90		
Loses, inflaments during the year.	On account of hast year.	On secount of current year.	Deposits (salaries atta contractors, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous,	Total expenditure.	Deposits,	Actual municipal balance	Total.	Remari
Ha.	Re.	Ra.	Ra.	Rs.	Re.	Rs.	Ra.	Rs.	Ba.	·
******	*****	******	872 	******	938 24 270 27	10,895 6,114 3,574 8,760	300	182 193 1,542 5,202	482 193 1,542 5,202	
			872	*****	1,180	29,348	300	7,159	7,450	
10171					827 208	8,004 3,941		2,494 822	2,484	
40000					535	11,945		3,806	8,806	
*****					56	4,151		3,526	8,826	
					288			2,401	2,401	
	******	 			202	6,119 6,004 8,523 8,751 1,938	3,000 1,000 1,500	2,401 2,502 1,806 1,838 1,965	2,401 5,502 2,606 8,338	
	******		*****	:::: <u>:</u>	158 178	8,751 1,933	1,500	1,838	1,966	
					1,104	20,334	5,500	10,512	16,012	
*****		*****	750		89 946 185	4,610 11,362 6,657 2,762	***********	737 5,763 2,858 760	737 6,130 2,358 769	
*****	******	*****		*****	185	6,657 2,762		2,85H 760	2,358 769	
			750		819	25,421	376	9,618	0,994	
298	,,				193	4,546		875	875	
296			1,123		3,566	95,740	6,176	84,996	41,178	
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			909 180 110 210		1,138 271 280 100 100 127 137 117 105 847 795 849 86 170	23,683 29,549 6,663 6,187 3,442 4,551 18,458 16,365 7,723 7,483 7,483 7,483 3,350 6,147 3,767	3,844	1,141 1,021 1,022 1,023 1,720 4,303 2,162 2,444 377 9,886 4,205 1,237 1,86 4,105 1,059	1,141 2,845 1,023 223 8,736 4,553 2,454 377 9,864 4,205 1,237 156 449 1,050	
			1,389		4,461	1,51,419	1,994	34,061	35,955	
	<u> </u>						1,394		2,910 2,911	
*****	*****		  	*****	927 60 203 262	8,539 8,802 2,850 8,027 2,702		2,021 1,460 121 667	2.921 1,400	
******					262 276	3,027 2,702		121 667	1,400 121 667	
					1,728	15,080		7,179	7,179	
,,,,,,	*****	*****	***		121 139	2,510 3,218	2	40 t 1,095	40G 1,095	
		<u> </u>			260	5,728		1,499	1,501	
*****									2,054	
51-11-5 41-11-8					184 26	8,479 9,788 1,985	******	2,054 405 195	405 195	
4.1141					294	8,202		2,654	2,654	
			*		593 675	27,461 \$3,924	:::::		10,771	
\$42000 \$42000 . \$42000					675 272	\$3,924 10,280 6,925	a 1	10,771 20,499 441	10,771 20,499 441 1,120	
					1,642	68,590		1,120 82,831	33,831	
			1,380	50	8,285	2,49,914	1,896	78,224	80,120	
					. 446	20,612		17,785	17,785	
	*****				802	16,888		3,124	8,194	
Harr										
##### #####	*****							2,168		
2,671	Tidasa , abada	*****			100 3,287 3,587	9,302 13,915 \$3,217	*****	2,168 2,998 5,166	2,168 3,008 5,166	

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						GEVERAT	RSTAULISH NT		Public sayer	r,	-	ь
AMB SETRIC	77.	Serial number,	NAME OF MUNICIPALITY,	Balance from previous year,	Income during the year	Office establishment Inspec- tion, Honorary Maristrates, establishment, &c.	Collection of municipal large including octros (setable sin ment, purchase of account books, paper, money to zee repair to out-posts &c.,)	Fire (establishment pur chase of fire-augme buckets, remirs, &c.)	Lighting (establishment purchase of lamps oil, repairs, &c.).	Police (establishment pur- chase of clothing, anterns &c., repairs to out posts, &c.).	Registration of births and destine.	Buildings and other works (erection of simulater-
JBHAI	ren 1	DIVIS	ON—continued.	Ba.	Ra,	Ra.	Rs,	Ra.	Ra.	Re.	Ra.	Ba.
	{	51 52	Rogra Sherepore	1,435 2,130	6,049 3,904	822 299	599 210	15	295 128	*****	******	***
			Total .	3,565	9,963	621	899	15	423	*****		
	•••	68	1 -	423	15,9R3	1,767	648		152			
8	244	54	Eurseong Divisional Total		5,928	4,271	536 5,252	15	875		127	4
			2772020	- tayagu								
1	DACC	a Div	isiox.									
jii i	{	55 56 57	Furreedpore . Goalundo . Madaripore .	1,906	6,029 8,224	819 107	1,100 256	*****	····· 81	******		1000
	4	57	Madaripore . Total .	486	16,588	209	1,786		81			
			1						727			
-200	{	58 59 60	Nulchiti .	1,954 2,061 290	12,329 1,785 1,510	252 62 65	791 846 283	*****	874	******		****
			Total .		15,025	379	1,390		1,101			
	-	61	Nusirabad Mukingacha	1,091	10,588	420	1,139					
≘ħ		68 64	Jamalpore .	3,198 1,008	3,1455 5,545 4,645 3,634	294 80	1,139 386 81 802	14-17-		******	60	****
		65 66	Kishorgunge .	1,2% 1,0%1 613	8,634 1,382	275 109	394 169			******		****
	•	-	Total .		29,018	1,178	3,795				. 96	****
			Divisional Total .	18,463	61,630	2,245	6,978		1,138		96	
Cm ar	 	67 68	Division. Cox's Bazar Brahmanlareah Noakhally	943 985 1,430	2,854 5,892 4,819	100 827	840 878 750	148		*******		
			Divisional Total	8,328	13,005	387	1,377	142		*****		
			f									
3	Patn	a Dir	NOTE									
***	{]	70 71	Barh		6,872 16,808	721 784	527 544			*****		*****
	1		Total		23,090	1,505	1,071					
	ď	72 73	Justisporo	1,614	1,690	247 303	322 630		243	*****		. <del></del>
•••	11	73 74 75	Domrach	3.001	6,690 6,429 14,992	801 861 272	630 682 845 278		194	*****	p	**************************************
	4	76	Bhabhab		30,762	116	2,657		436	*****		
	d	27	Hajimur	719	6,061 2,709	- 809	865		480	*****		
re	-1	78 79	Bitamarhi	603	2,709 4,600	238	E43 806		204	*****		,,,,,,
		}	Total		13,379	691	1,076		684	*****		
	{	80 81	Roserah Madhubani w	440 8,268	5,189 9,719	837 404	436 837	 	148		******	
		- 1	Total .		14,908	781	973		148			
•••	{	R2 88	Bivilgunge	6,908 2,493	16,711 5,576	R95 612	611 487	******	984	61140	1	
	1	I	Total		22,287	1,507	1,648		884	.,,,,,	1	
a	{	84 85	Wotihari Bettiah		8,848 9,444	270 464	610 661	******		95	156	
			Total	-	16,902	742	1,271			23	158	
	ļ		Divisional Total	38,854	1,21,808	R,408	8,006		2,209	22	. 166	
		- 1	_	. 1	1	1		1				

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	4	. 1	Conservancy		lish-	igh E	ij	i	315	e di la
Remari	Drainage works (establish- ment, repair).	Remissions of cess.	Refunds, &c., of fines or over-dascommuta,	Betableshment, repairs, purchase of carts, dry carts, land for burying night-soil, &c.	Road cleaning (establish- ment, purchase and repair of dust-bins, &c.)	Road watering (establish- ment, purchaso of water carts, repairs, &c.)	Water-works (establishment, repairs).	Vaccination (establishment).	Maintenance of medical indictions (dispensary establishment, purchase of medicines, &c.)	Bepairs (to market, the eary, Ao.)
	Re.	Ra.	Re.	Ru.	Ra.	Ra,	Re.	Ra.	Rs.	Rs.
	62 125			196 375	560 322	352 69	321	9 3	240 540	
	187			571	883	401	391	12	780	
	4,122		_==	1,306	872			154	2,926	
	*****		_==	1,485			468	18	808	926
	5,631			11,606	2,\$30	1,886	2,940	235	10,712	806
	78			1,333 96a 818	 883		45 304		1,264 190 354	61
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	465 15 9	 		2,526 28	563 202 90	06 		36	1,816	
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	1,803			4,504		236	57	296	4,617	88
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	1,012			950		808		127	2,775	
	21 .		6	486 1,442	1,540	130	29 77	80 85	845 507	3,860
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	6,020	•••	9 (		4,690	1,008	278		29,843	8,791

Form No. II. Statement showing the Maganditure of

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District.	!		MUNICIPALITY	44	34.5	, i		roads	works.		١.	_	8
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	Ì		Total			709	583	4,232	194	358		109	86
rð .		88	Rungpore		350			1,445		814		178	149
Hag .	1	54	Kurseong Divisional Total		350	1,357	1,463	38,985	595	N43	1,146	1,198	724
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	Ų	86	Total		286	2,400	<del></del>	11,796	******	<del></del>		877	
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			Total ,			1,897	102	4,889	927	298		616	61
	ď	72 78	Jugdispore Buxar Domrson			375	180	272	65	1,709		178	
ed	11	72 78 74 75 70		•••		1,500 178	180	1,277 8,379 848	 SHR			176 18 84	
	4	70	Bhabuah Total			2,048	880	5,276	641	1,709		223	
		77		82		174 908	154 52	1,051	215	270			.00
, giáre	{	77 78 70	Hajipur Lakunge , Sitamarhi	******		264	52	216	492	370	*****	211 166 138	80 186
			Total .	82		442	206	1,947	707	640		515	252
onga	{	BQ 81	Rowersh Madhubani	662		159 278	168	160				154 120	88
	1		Total	662		437	168	160				276	83
	5	83 85	Rivilgunge			4,981	570	1,571		1,801	190 800	27g 19	
	Ì	-	Total .			196,0	270	1,671		1,801	500	291	
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	1	40	Bettiah	·		451	180	8,692				189	- 88
			Divisional Total .	694		10,406	1,986	10,654	2,275	8,988		3,196	
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tin in Bougal during the year 1883-84-continued.

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Lossa, Independent during the year.	On seconsis	On account of cur-	Deposits (salanes attached contractors &c.)	Advances (on departmental	Miscellansons	Total expenditure	Deposits,	Actual munpal balance.	Total.	
Rs.	Rs.	Ro.	Ra.	Ra,	Ru.	Rs.	Rs.	Rs.	Re.	
494916				*****	290	6,333 6,093		1,161 941	1,151 941	
					290	11,198	*****	2,002	2,002	į
1,005					120	15,363		1,043	1,043	!
					60	4,745	8		4,840	1
8,976		<u></u>	****		4,954	85,7 W	8	53,394	\$3,666	
******				25	267 180 133	6,296 3,544 6,147		3,413 1,591 673	8,918 1,511 578	
				25				6,077		!
			20		567	16,253	103		2,560	
		-			2H 35	1,56ks 1,-146		2,457 1,856 214	2,560 1,45d 214	
			20		630	15,209	103	4,527	4,630	
	1				32		:	8,244	8,219	
<b>!</b>				 175	35 117	5,362		8,246 1,707 1,156	8,246 1,707 1,150 1 614	
			******		32 35 117 214 68 20	8,403 5,446 5,862 4,236 3,714 1,369		1,614 1,021 506	! 614 1,021 806	
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,	281411 281111 481,11				369 107 52	9,877 4,632 8,730	******	720 2,255 2,619	720 2,256 2,519	
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*****			<del></del>		828	10,639		5, 40 s	5,491	
					960	6,082 17,070		4,414 8,603	4, 104 8,60±	
					SHIGO	23,161		K,00G	8,000	
					27	1,797	*****	1,147 580 1,445 1,345 2,212	1,447 589 1,845 1,845 2,212	
*****			*****		27 115 57 425 146	1,797 6,491 4,461 14,789		1,415	1,845	
*****		******				1,880				
					743	20,876		7.448	7,438	
ig	*****	******			242 8k 24	5,677 2,415 3,572		1,098 453 1,639	1,000 458 1,689	•
					854	12,004	_==	3,148	9.197	
1,700	*****	75		<b></b> 59	74 307	8,532 11,536		2,187 1,481	9,187 1,481	
1,790		78		50	281	15,089		8,548	3,568	
	, 11-1-1				761 282	15,675 6,125	3,050	5,491 946	8,541 944	
					1,033	21,194	8,080	6,440	9,490	
					383	4,816 10,766	*****	8,910 2,603	8,910 2,593	
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*****					793	15,552		6,503	6,803	
1,706		75		80	4,178	1,16,469	8,060	88,143	88,198	

Remares.

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					Gennrat Me	PARLICH-	Pr	UBIJC SAPETY.		•	
Kamb Hermict.	Serial number.	NAME OF MUSICIPALITY.	Balance from previous year.	I.come during the year,	Office establishment, Inspec- tion. Runeary Macistrates' establishment, Ac.	Collection of mirricpal taxes including octrol (settabilish- ment, purchase of account books, paper, mener-beam, repair to out-peats, &c.).	Fire (establishment, pur- chase of fire-cugine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.).	Police (establishment, pur- chase of clothing, halteria, &c., repairs to out-posit, &c.).	Registration of births and deaths.	Buildings and other works (erection of standards- boures, latejane, &c.).
BHAGUL		Division.	Re.	Rs.	Ba.	Ra.	Re.	Ra.	Ba.	Ba.	Ba.
?!	86	Jamalpore	627	15,205	862	187					
? '40	67	Colgong	2,584	3,874	558	149				22	
{	級	English Bazar Old Maldah	1,459*	11,240 2,965	915 140	5% 324		*****			
` `	-	Total	2,401	14,195	355	859					
Per-{	90 91	Droghur Sahebgunge	4,248 8,125	5,310 6,854	212 964	45R 932		109 1,071	457		*****
		Total	7,393	12,164	1,176	1,360		1,180	457	,,	
		Divisional Total	12,975	45,438	2,946	2,555		1,180	457	22	1,6
On 168	A DIV	BLOW.									
·	92 93 94	Cuttack including cantonment Kendrapara Jajpore	7,280 148 506	35,549 4,845 8,133	1,59\$ 111 	1,913 697 698		2,978		165	
	1	Total	7,934	43,627	1,703	8,218	60	2,978		165	1,
	95	Balastre	1,884	9,181	620	1,368	-/	701			- 1
•		Divisional Total	9,768	52,868	2,323	4,581		3,674		165	1,0
CHOTA	NAGPO	DEN DIVISION.		1							
· {	96	Hazaribagh Chuttra	1,004 2,863	8,057 812,8	290	1,089 456		******	11	50	1,1
		Total	3,387	18,900	200	1,545			11	50	1,0
-	98	Ranchee	8.989	10,823	357	584		708	,	.,,,,,	
.33 ···	99		1,857	9,197	702	361					5,1
::e	100		1,415	2,675	225	202					
	1	Divisional Total	10,648	35,995	1,674	8,782	*****	708	11	50	8,4
	!	GRAND TOTAL	2,45,650	7,59,868	38,030	59,119	143	15,514	496	818	21,0

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Ra.         Ra. <th>.8</th> <th>Maintenance of medinations (dispensionally parchament, parchamented, medicines, &amp;c.).</th> <th>Vaccination (establishm</th> <th></th> <th>Road watering (estable ment, purchase of w carts, remain, &amp;c.).</th> <th>Road elearing (setab ment, purebaseand re of dust-hins, &amp;c.)</th> <th>Retablishment, repairs, burchase of carts, dry-earth, land for hury: a might-soil,</th> <th>Refunds, Ac., of fines or over-assessments.</th> <th>Remissions of cess.</th> <th></th> <th>RSMASK</th>	.8	Maintenance of medinations (dispensionally parchament, parchamented, medicines, &c.).	Vaccination (establishm		Road watering (estable ment, purchase of w carts, remain, &c.).	Road elearing (setab ment, purebaseand re of dust-hins, &c.)	Retablishment, repairs, burchase of carts, dry-earth, land for hury: a might-soil,	Refunds, Ac., of fines or over-assessments.	Remissions of cess.		RSMASK
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See   6.1		588	27			192	270			<u></u>	
1,000		1,000 588	74 61							1,201 506	
Transfer   Transfer		1,588	125				1,319	1	•••	1 797	
1,148	1,006 77	1,218		213			1,1±4 2,102			178 1,962	
64		1,246		213	16		3,526			2,140	
107	1,367	3,588	829	213	-425)	1,084	9,827	1		4,116	
	107	562	<b>3</b> 58	64	46		365			1 16	
231   2,789   375   5 %   1,247   2,105   5,055   31     3,661	231	1,748	354	ASG	1.097	2,165		31		3,514	
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646         1,978         31         50         2,150         472          2,455           7         1 (93)         50          3,398          744           678         660           1,666          326           660         2,11          460          310          461	600	1.439 439	81			1,894 756	472			1,7 67 677	
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					GENERAL P	1	P	UBIIC SAWKY		-	-
AME	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Office establishment, Indpo- tion, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octro (satablish- ment, purchase of account boots, gaper, money-boxes, repair to outposts, &c.,	Fire (establiahment pur- chase of fire-engine, bucketa, repaira, &c.)	Lichting (establishmett, purchase of lamps, oil, re- pairs, &c.)	Police (establishment, pur- chase of clothing, lauferna, de, repairs to outpouts, de.)	Registration of births and deaths.	Buildings and other works genetion of shaughter- besses, the fact
Busi	DWAN T	DIVISION.	Ra.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.	Rja.	Ba,
 	{ }	Jaipore	281 2,292 1,189 5,240 6,952	963 1,896 1,547 3,813 7,069	30 60 118	85 225 213 402 925			  		1-1240 1-12-12 1-12-12 1-12-12-1
'. m	5 6 7 8 9 10 11	Mugra Pandonsh Dahamabad Bally Koergunge Khyanbasar Khuanacol	371 124 724 808 109 789	069 1,255 2,669 1,530 390 2,315 1,637	18 24 146 107 80 142 110	71 204 318 302 60 403 808			******* ******************************	  	3 30
	() II	Total Divisional Total	3,179 10,181	9,803	677 880	1,661					63
Page	112	Division.  Itenda Chagda Jaguly	850 478 190	1,5%1 2,95% 693	120 136 59	246 411 152					39
,,,	15	Total Keshubpore Divisional Total	608 956 1,774	3,651 (61 6,686	195 40 364	563 245 1,054				******	36 
		: Drvision.	440	8,232	483	897		243			1,180
<b>.</b> .	17	Mankgunge Bowful	1,654	4,450	411	120		*****		2	.,,,,,
, es	18 19 90	Perosepore Backergunge Total Tangail	805 116 1,549 8,070	1,877 2,719 2,000 6,596 4,363	52 72			455			
		Divisional Total	4,129	15,409	588	1,838,1		455		2	18
	23 28 24 24 20 27 27 27 28	Khagoul	4,467 1,502 9,321 5,076 1,961 2,918 7,268	2,718 1,234 4,191 1,602 1,229 2,729 8,180	  19 27 51 51	312 244 513 69 72 410 867		00/00/0 00/00/0 00/00/0 00/00/0 00/00/0 01/00/0	012100 001117 00111 011111 011111	######################################	000-00 000-00 000-00 000-00 000-00 000-00
	80	Total	88,764	11,842 1,225 88,979	168	1,056 168 8,196		·	*****		Patrice .
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	{ 42 43	Nascinungo Chinari	15,784 388 , 331	11,026 1,561 937	571 45 60	1,979 816 267		767 847	*****	138	559
re 1 .		Total Mohnar Divisional Total	789 632 60,608	2,408 1,261 48,764	105 95 98	583 204 5,982		1,116	*****		100

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	then tishin chies,	ation	ra).	por repa	clear purching	Shme base earth	rjs et	sions	22	
) (1000)	Haintenante of Institutions ( sublishment, p medicines, &c.)	Pacoeir	Water-works (repairs).	Boad	Boad cleaning (en ment, purchase an of dust-bins, &c.)	Pstablishment.rep purchase of of dry earth, land burying night	Refunds, or over-8	Remissions of cess	Drainage works ment, repairs).	
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Wann Partect.	Seriel munber.	Name of Municipality,	Balance from previous year.	Income during the year.	Office Establishment, Inspec- tion, Honorary Maxistrate's establishment, &c.	Collection of municipal issue including actrol (establish-nest, purchase of account horks, paper, money boxes, repair to outposts, &c.	Fre (ertablishment, pur- chase of fire-engine, buckets, repairs, &c.)	Lighting (ortablishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, pur- chase of clothing, kanterns, &c., repairs to outposts, &c.)	Registration of births and descina.	and other works
BHAGU	LPORE	Division.	Rs.	Ra.	Ra.	Ra.	Re.	Es.	Ra .	Ba.	38,
	45	Khurukpore	67	1,460		851			184		<u> </u>
	46 67	Kishengunge	1,561 1,528	8.755 1,230	31	#22 285		248			
		Total	3,089	4,465	\$1	. 607		263			163
		Divisional Total	3,146	5,954	31	968		262	194		5
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={	51 62	Rashoonathpore		1,953 2,102	60	105 239		.,			T.
	1	Total	3,0%	4,055	120	844					:
	1	Divisional Total	5,251	10,902	203	1,322					
	1	GRAND TOTAL	75,745	1,12,000	8,:21	14,043		2,098	124	14.	•
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F Mishment, parchamodicines, &c.).	Vaccination (setablishment)	Water-works (setablishment, repairs).	Bond watering (establishment, purchase of water carts, regains, &c.).	Boad cleaning (establish- ment, purchase and repair of dust-bins, &c.).	Establishment renairs, purchase of carts, dry-arth, land for burying night-scul,	Betunds, &c., of fines or over-assessments.	Bemissions of oess.	Drainage works (estabilah- ment, repairs).	Remares
1.	Rs.	站.	Rs.	Re.	Rs.	Rs.	Re.	Re.	
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•	3	•	6	GENERAL ME		Po	T BLIC SAFETZ.			
Serial number.	NAME OF MUNICIPALITY.	Balance from previous yest.	Income during the year		Oal ection of runnerpal faxes in the motion and are occur, essablish ment, parechase of account hooks paper money boxes, repare to out-posts, &c.)	Pro (estab) shment, pur chase of fire-snaine buskets repure, &c )	Lehting (establishment p rechase of lamps oil, re , pairs &c )	Pol ce (retal labracent pur chase of clost ing lawfertan, &c repairs to out posted, &.)	Regardation of buchas and a	
SURDWAN DI	07-14-01-1-1 07-14-1-1-1 08-1-1-1-1 08-1-1-1-1 08-1-1-1-1	Ra. 10,584 15,099 88,434 2,873 9,454 2,442 77,746	2 80 893 2 80 893 46 144 1 27 44 2 51 4 7 1 8 8 8 3	8a 5 796 1 4-5 1 1 10 18 16 1 1641 345	Ra 3 064 1 947 6 693 5 476 1 364 451	20 5 '80 200 '3	2670 137 6 151 11 948 117 177	Ba 880 81 030	R4 49 3 878	1
AMERIDANCE I	Divisional Total	1,37,423 15,511 9,187 2,060 27,234	6 91 F12 77 14 2 4 5 8 1 76 187	43 075 573 2 010 240 4 811 53 492	\$4 974 6 111 473 1 551 4 117 87 095	42 548 42 534	32 645 t 1 34 438	72 10	1 709 887 86 1 761	
LAJBHAHTE	Division.	8,066 17,767 433 6,418 3,565 5,673 446	27,087 20,649 15,963 21,965 9,955 1,28,988 8,232 2,31,948	2,186 695 1,767 419 6:1 7,711 455	937 648 2,114 509 1,301 827	158  15	63o 152 152 179 264 2,482		197	
DACCA 1	DIVIBION.	64,481 5,972 6,280 8,781	1,61,321 16,368 21,220 33,981	7,57. 848 431 1,284	2,827	411 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6,929 81 1,550  7,916	::::		733 207 539 4 1,479
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Parents	Division.	7,92 49,11 6,2 2,4 7,34	8 22.05 11 14,19 18 19,16	•	76		30 1,16 2,00	10 4		30 1,000 90 1/777 118 300 93 31 932 4,001
	Divisional Total	12,85 7,95 1,85 22,09	43,62 9,18			<u> </u>	1,11 2,97 30 4,85			165 1,987 255 1,818
	Divisional Total	8,8 6,1 4,9 1,4 15,8 6,86,6	99 46,8	7 1,7		******	70	08 08	<u> </u>	50 1,510 465 3,146 50 8,888 Ma 70,515

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mery, &c.)	Manterace of medical in starts as (dispensary catal- liminent nurshae of medicace &c.)	Vaccination (establishment)	Water works (establ abment, Tpans)	Read watering (establish to a pur mase of water co to rejain, &c.)	Read elemine (establish n nt pur nase and repar of st bit &c)	Evist should be a rape of re- property and fr branch and fr branch and fr	Refunds &c of fines or or or or or or or or or or or or or	Hemissions of cess.	Drainage works (establish- ment, repairs).	,
2a	Ra	Re	Re	Re	Ra	R-	Ra	Rs.	Rs.	
#5 80 11 80	6,849 8,419 3,236 4,056 2,344 1,152	809 148 637 745 100 47	1,91,255 9 715 178 281	2,057 77 2,318 9,424	5,649 1,404 2,213 6,71-2 2,676	13,778 11,083 28,507 74,078 192 1,090	201		1,478 1,072 2,784 699 2,612 239	•
196	26,054	2.047	1,92,437	18,90×	19,423	1,28,783	204	<del>  " "</del>	8,878	
274 72 408 136	14,867 5,742 2,513 982 12,677	\$,224 323 97 41 544 4,259	3,460 3,639 1,789 60 467 7,398	17,991 839 1,692 20,015	33,914 4,574 333 37 2,04%	1,17,114 4,784 9,700 112 16,199	1,180	2,783	13,10g 8,458 1,405 257 5,417	
20 190  296 741	2,100 1,720 2,926 4,478 780 3,421 1,452	272 54 154 154	1,779 1,318 321 10,647	1,189 1,184 207 401	8,733 766 572 882 7,551 923	1,420 6,173 1,306 1,702 571 10,879 1,047			1,626 103 4,192 197 5,041	
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905	15.434 1,748 1,496 1,825	408 67 4	26,720 349 250 27,819	1,573 	12,882 466 1,203 456 15,007	30,310 3,130 2,351 4,055	100		3,194 507 603 643 5,797	
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250	R,461	330	447	679	761	13,878			7,961	
497 626 211 564 3,980 184	18,829 5,361 7,390 0,464 1,203 6,718 4,830	650 589 405 247 106 472 137	73 73 116 106	5,498 1,171 561 3,560 2,152 1,972 181	1,021 425 6,081 600 2,187 1,836	57,011 14,652 6.068 6,836 8,416 8,179 1,728			12,786 6,108 1,403 1,440 327 1,435 1,038	
5,836	48,783	2,476	2412	15,083	12,419	82,675	<u>-</u>		24,757	•
850 81 86 1,143	5,561 3,394 1,644 1,068 1,246	541 1mp 120 125	700 2,402 256 213	414 25 15	8,740 192 976	10,992 14,426 1,731 1,810 3,626	1		542 3,600 2,896 1,797 2,146	
3,184	13,485	ROS	8,570	452	4,908	31,964	1	-=	10,309	
981	1,806 1,744 901	50 358 17	586	1,097	3,165	9,096 5,420 2,615	81		2.085 8,514 87 5,668	
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045 90 738 50	1,878 1,004 580 241	31 130 	460		2,150	478 4,739 2,040 310		-	2,424 834 380 400	
,642 ,968	1,76,658	11,707	2,46,636	56,718	1,12,055	4,94,820	1,684	8,783	95,750	-

# REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

Calcutin:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1886.

### REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

No. 1663.

FROM R. H. WILSON, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calculta, { Duted the 6th April } 1886.

MUNICIPAL DEPARTMENT

211

I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1884-85, together with classified statements showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

#### THE CALCUTTA MUNICIPALITY.

2. Changes in the Corporation.—During the year under report several changes took place in the personnel of the Municipal Commission. Six Commissioners appointed by Government resigned their seats. To fill up their places five gentlemen were appointed, and one seat remained vacant when the year closed. This has since been filled up.

Of the elected Commissioners four resigned during the year and four

were elected.

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Besides the above, 31 elected and 4 nominated Commissioners submitted their resignations in consequence of the appointment of a Commission under section 28 of Act IV (B.C.) of 1876. Of these, 29 gentlemen, who offered themselves for re-election, were again returned as Commissioners.

3. Twenty-four general meetings were held by the Commissioners during the year, of which 10 were special general meetings, 3 were quarterly, and 6 were special meetings. Of Standing Committees there were 120 meetings, and of Special Committees 22 meetings. The Town Council met 49 times, the

Water-supply Extension Committee 9 times, the Bustee and Tank Committee 20 times, the Market Committee 9 times, and the Sanitary Committee 3 times. The total number of attendances at meetings amounted to 2,116 out of 4,520.

the maximum number possible.

4. Work of the Town Council.—The Town Council dealt with a large number of matters of varying degrees of importance. Among others were the arrangements made for the repayment of the debentures of 1864, the carrying out of miscellaneous improvements in the town, chiefly consisting of the extension and widening of roads, the steps taken to provide more commodious hackney carriages, presentation of addresses to Lord Ripon on the eve of his departure from India, and to Lord Dufferin on his arrival in Calcutta, provision of additional establishment for extending vaccination operations owing to the prevalence of small-pox, and the permanent appointment of an officer for the inspection of articles of food and drink.

5. Municipal Loans.—At the end of 1883-84 the total debt of the Corporation amounted to—

			168.
Debenture loans	•••	•••	80,47,900
Consolidated loan from Government	•••	•••	71,07,195
	Total		1.51.55.095

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 25,59,385. A debenture loan of Rs. 25,62,100 bearing interest at 6 per cent. fell due on the 31st December 1881, and was repaid by the Municipal Commissioners, the sinking fund being used up for this purpose. The operations for paying off the matured debentures were very successfully carried out. During the year the Commissioners borrowed Rs. 15,00,000 by debentures bearing interest at 5 per cent. for the extension of the drainage and water-works, and a temporary loan of Rs. 5,00,000, without interest, was obtained from Government.

6. Income.—The following statement compares the income of the municipality under the three ordinary revenue funds during 1884-85 and 1883-84:—

1883-84. 1883-85.

General Fund-				2002 (4)
Catharine & man			Rs.	$\mathbf{R}\mathbf{s}$ .
House-rate	•••		9,72,275	9,99,552
Taxes		• •••	4,15,360	4,69,170
Fees			6,288	4,928
Fines and pena	lties		21,329	25,022
Road Departme	ent receipts	<b></b>	37,679	43,134
Street-watering	do		143	40
Conservancy	do		42,489	40,163
Municipal Kail	way do		4,710	296
Now Drainage	do		9,837	9,277
Night-soil Dep	artment		2,19,718	2,18,317
Slaughter-hous	e receipts		42,389	40.395
Municipal mark			1,22,368	1,27,920
Hospital and ve		***	381	1,097
Rents			34,958	22,534
Miscellaneous	•••		17,836	13,066
	Tota	ı	19,47,760	19,54,907
Water-rate Fund-				<del></del>
Water-rate		. <b></b>	4,09,732	4,15,440
Sale of water			99,283	95,755
Water-supply,	miscellaneous r	cccipts	3,548	2,432
	Tota	ı	5,12,563	5,13,627
Lighting-rate F	und		2,50,818	2,55,438
	GRAND TOTAL	i	27,10,641	27,23,972

In the General Fund the receipts exceeded those of the previous year by Rs. 7,147. In the Water-rate Fund the receipts exceeded those of the previous

year by Rs. 1,064. The receipts of the Lighting-rate Fund exceeded those of the previous year by Rs. 5,120.

7. Expenditure.—The following table shows the expenditure of the municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the previous year:—

			1893-81.	1894-85.
			Rs.	Rs.
General Fund—				
Interest on loans	•••		5,51,701	5,60,122
Contribution to Sinking	Fund an	d repay-		
ment of leans			1,74,853	2,39,380
Establishment	•••		2,05,290	2,07,225
Cost of collection	•••		<b>3</b> 2,589	31,370
General expenditure	• • •	• • •	65,267	60,430
Road Department expendit	are	• • •	2,45,515	2,66,995
Street-watering	•••		53,120	52,725
Gowkhanah charges			95,780	1,18,783
Conservancy charges of the	town		96,798	96,868
Municipal Railway			67,012	49,195
Drainage jumping-station	•••		33,991	29,560
House-drainage	•••		5,577	7,236
Salt-Water Lakes	•••	•••	18,919	22,764
Burning Chât charges	•••		526	1,837
Night-soil Department	•••	•••	1,38,727	1,53,209
Slaughter-house	•••	•••	16,931	10,331
Municipal market	••	•••	25,248	24,849
Hospital and vaccination		•••	35,098	35,417
Town Hall	• • • •		3,743	21,280
Miscellaneous	•••	•••		
Miscellaneous		•••	98,548	2,03,444
מ	'otal	•••	19,65,265	21,93,023
Water-rate Fund-				
Interest on loans			1,98,583	2,06,319
Contribution to Sinking F			פייני,סט, ג	2,00,51
	und and	repuy-	05.049	7.01.005
ment of loans	•••	•••	95,248	1,04,995
Establishment	• • • •	•••	83,723	86,413
Cost of collection	•••	•••	6.443	6,111
General expenditure	•••	• • • •	7.493	12,516
Working expenses	•••.	• •	91,737	96,923
Charges for supply of water	to ship	ing, &c.	16,203	16,123
7	<b>Cotal</b>	•••	4,99,430	5,29,703
ding-rate Fund—				
•			2,34,689	2,58,237
Lighting lamps	:	• • • •		5,198
Supervision and contingend	ies	•••	4,997	3,130
Cost of collection	•••	•••	3.562	
Cost of new lamps	•••	•••	820	7,334
Т	otal	•••	2,43,978	2,74,395
GRAND TO			27,08,673	29,97,121

The expenditure from the General Fund exceeded the receipts by Rs. 2.38,116. This included Rs. 32,498, being an instalment credited to the Reserve Fund on account of 1883-84, which was not paid within that year. The expenditure from the Water-rate Fund exceeded the receipts by Rs. 16,076, and the Lighting-rate Fund had a deficit of Rs. 18,957.

8. State of the Special Funds.—There are certain funds not included in the above statements which are maintained for special purposes. The receipts of the Police-rate Fund during the year amounted to Rs. 2,85,418, and the disbursements made to the Commissioner of Police amounted to Rs. 2,83,250. Including the opening balance of the year, Rs. 24,622, there remained a sum of Rs. 26,790 in hand at the close of the year. The receipts of the

Jute Ware-house Fund amounted to Rs. 23,281; 80 per cent. of which, Rs. 18,625, was payable to the Commissioner of Police for maintenance of the fire-brigade. After meeting collection and inspection charges, there was a surplus of Rs. 1,031, which was credited to the General Fund. The receipts of the Hackney Carriage Registration Fund amounted to Rs. 15,384, out of which Rs. 5,767 were expended on account of establishment and other charges, leaving a surplus of Rs. 12,618. The receipts of the Cart Registration Fund amounted to Rs. 72,193, and the charges to Rs. 5,503, leaving a surplus of Rs. 66,690. The Marcus Legacy Fund had 4 per cent. Government socurities to the value of Rs. 70,000 and a cash balance of Rs. 4,275. The Chirpere Road Improvement Fund had a balance of Rs. 11,969 at the commencement of the year. The expenditure for the acquisition of land amounted to Rs. 24,521, thus exceeding the amount at credit by Rs. 11,052, which was to be made good from the General Fund.

9. Working of the various departments of the Municipality.-The gross demand made by the Bill Department amounted to Rs. 22,59,683, against Rs. 21,93,045 in 1883-84. The outstanding balance on 31st March 1885 was Rs. 63,545, as compared with Rs. 67,240 in the previous year. It is stated that this outstanding balance would have been reduced to Rs. 31,968, had not bills to the amount of Rs. 31,577 been returned by the Collector and Warrant Officer a few days before the end of the last quarter of the year. Of the total demand of the year, the Collector realized 91.03 per cent., against 92.24 per cent. in the provious year. In the Warrant Department the outstandings amounted to Rs. 46,105, against Rs. 44,849 at the end of 1883-54.

The receipts under the head of license fees aggregated Rs. 4,85,104, as compared with Rs. 4,94,735 in the previous year, and the decrease is attributed to slackness of trade. Trade and profession licenses are shown to have vielded Rs. 2,64,183; carriage and horse licenses Rs. 99,744; trade refuse fees Rs. 36.944; hackney carriage registration fees Rs. 14,953; and cart registration fees Rs. 72.203.

11. Law suits.—The Corporation were engaged as plaintiffs in seven civil suits, of which two had been pending from the previous year. Three suits were decreed in favour of the Corporation, two suits were referred to arbitration, and two suits were pending when the year closed. It was stated in the report for 1883-84 that Baboo Nundo Lal Bose, owner of No. 65, Baghbazar Street, applied to the High Court, praying for the issue of a writ of certiorari against the Commissioners in the matter of the assessment of his house. But Mr. Justice Pigot held that the High Court had no power to issue such a writ against the Commissioners. Baboo Nundo Lal Bose preferred an appeal from that order, and the Appellate Bench held that the Commissioners had not been guided by the principle laid down in section 104 of the Calcutta Municipal Act. The order of the lower court was reversed, and the rule nisi for the certiorari against the Commissioners was made absolute. In one case the Commissioners had to defend in the Police Court a charge brought against them for causing a nuisance by filling up a tank with street refuse. The Magistrate, after making a personal inspection of the locality, dismissed the charge on the ground that the Corporation had taken the best means in their power to abate the serious danger to public health caused by the filthy tank. In the criminal courts, 16,590 persons were prosecuted for various offences, against 12,387 in 1883-84. In the License Department the fines imposed amounted to Rs. 5,188, in the Conservancy Department to Rs. 4,780, and in the Health Officer's Department to Rs. 2,321. Prosecutions under the Vaccination Act were for the first time instituted in the Police Court: the number of summons issued was 353, and the amount of fines imposed was Rs. 32 only.

12. Meteorology of the year.—The year 1884 was characterized by drought and abnormally high temperature in the early months; a temperature of 103.7°F. was registered about the middle of April. The rainfall was below the average, viz. 62.61 inches against 66.38, the average of the preceding 48 years. During the first four months hardly any rain fell. There was a rise in

prices of food, but there was no distress in the town.

13. Vital Statistics.—The vital statistics of the town have been drawn up for the calendar year 1884 instead of for the official year 1884-85. This change was recommended by the Army Sanitary Commission, so that the health statistics of Calcutta may easily be comparable with the sanitary records of other towns and countries of the civilized world. The number of births registered was 8,290 as compared with 7,494 in 1883, and 6,985 the mean of the preceding decade. The ratio of registered births per 1,000 of population was 19·1 as compared with 17·1 in 1883. The average birth-rate in England is 34·4 per mille. The registration of births was comparatively satisfactory, and showed results better than those of any year of which there is record, though it is apprehended that birth registration in Calcutta is still imperfect. Among the various races, the recorded birth-rates per mille were—

				1881.	1883,
Non-Asiatics				13.2	13.1
Mixed races	•••	***		49 6	48.5
Hindoos	•••			20.2	18.9
Mahomedans			•••	15.9	13.6
Other classes			•••	4.2	66

14. The number of deaths recorded during 1884 was 13,256 as compared with 12,325 in 1883, giving a death rate of 30.5 per mille against 28.4. The year 1884 was exceptionally unhealthy in two respects: there was a severe outbreak of cholera in the months of March, April, and May, causing 1,616 deaths against a mean figure for the same months for the previous 14 years of 605. Small-pox also prevailed to an unusual extent, causing 478 deaths against 73 in 1883 and 17 in 1882.

 Appointment of a Commission under section 28, Act IV (B.C.) of 1876.— In the beginning of July 1884 a memorial, signed by the Honourable H. S. Cunningham and 1,041 other residents of the town of Calcutta, was presented to the Lieutenant-Governor, praying that a Commission may be appointed under section 28, Act IV (B.C.) of 1876, to enquire into the sanitary condition of the town. The memorialists urged (1) that the steps taken by the Commissioners for the general sanitary improvement of the town were inadequate; (2) that the mortality of March and April 1884, especially that from cholera and small-pox, was of an abnormal and alarming character, and that there was a likelihood of the recurrence of the mortality in the succeeding year; and (3) that the Commissioners as a body were not qualified to judge of the special sanitary measures most immediately required, or to realize the responsi-bility under which they lay as regards the condition of the unhealthy portions of the city. This memorial was forwarded to the Commissioners, with the request that no time should be lost in preparing a comprehensive scheme for, first, the thorough sanitary improvement, and secondly, for the structural improvement of the streets of the town. To this object the Government of Bengal invited their co-operation, and proposed to appoint a Commission, of which the Chairman of the Corporation would be the President, and of which the members would be two of their own body nominated by the Commissioners, with two medical officers, an engineer and a non-official European gentleman to be nominated by Government. It was pointed out that the duty of the Commission would be not to sit in judgment upon the proceedings of the Commissioners, but to draw up (1) for each section of the town a complete scheme for the reclamation of bustees, the filling up of tanks, the provision of water-supply, surface drainage and the like, and (2) for the whole town such a scheme of structural improvements in the way of opening up of new streets and straightening or enlarging existing streets, as might come within the limits of the probable financial resources of the Corporation. The Commissioners rejected the proposal made by Government, and the Lieutenant-Governor was therefore obliged to accede to the prayer contained in the memorial, and accordingly on the 14th August 1884 a Commission, under section 28 of Act IV (B.C.) of 1876, was appointed, consisting of-

(1) The Sanitary Commissioner for Bengal.

(2) A member to be appointed by the Commissioners in meeting within thirty days of the date of the Government notification, or in their default by the Lieutenant-Governor.

(3) The Hon'ble H. Beverley of the Bengal Civil Service.

- 16. The members of the Commission were requested to report whether they were of opinion that the cleaning and the conservancy of the town were defective to an extent likely to be prejudicial to the health of the inhabitants of the town, or of any part thereof; and if they should be of such opinion, to specify in their report what further provision should be made for the cleaning and conservancy of the town up to the end of 1885-86, and to submit an estimate of the cost of the said further provision. The Commissioners selected as their nominee Mr. II. J. S. Cotton, of the Bengal Civil Service.
- 17. The Commission concluded their enquiry in the month of January last, and submitted their report on the 19th of that month.

18. The Commission, while giving the Commissioners every credit for the way in which they had controlled their finances, were of opinion that the expenditure for the cleaning and conservancy of the town had not been on a scale commensurate with its requirements. They held 58 meetings, took the evidence of a number of witnesses, who came forward to testify regarding the work of the Corporation, and visited nearly all the bustees and other insanitary parts of the town. The following is a summary of their principal recommendations:—

Under the head of Drainage they proposed-

- I.—That unfiltered water be laid on to as many sewer-summits as possible, with a view to the more effectual flushing of the pipe-sewers.
- II.—That an addition of from 5 to 10 per cent. be made to the establishment for cleaning the sewers, with a view to the more frequent examination of the pipe-sewers.
- III.—That the connection of houses and surface-drains with the sewers be pushed on more rapidly.

IV.—That the supervision of house drainage be improved.

- V.—That the underground system of drainage be extended to Hastings.
- VI.—That the drainage of Bagh Bazar be taken into early consideration.

VII.—That the Mahratta Ditch be obliterated.

In regard to Water-supply the Commission recommended—

VIII.—That greater economy be exercised in the use of filtered water for road watering and flushing drains and latrines.

IX.—That more stand-pipes be erected in bustees.

- X.—That the extension works be pushed on as rapidly as possible.
- XI.—That more rapid progress be made in the distribution of unfiltered water in the principal streets.
  XII.—That foul tanks be filled as fast as possible under the present
- system.

  XIII.—That foul tanks which cannot be filled be dewatered and guarded
- in the hot season.
- XIV.—That section 233 of Act IV (B.C.) of 1876 be more strictly enforced.

XV.—That some restriction be placed on making excavations.

- XVI.—That the Corporation obtain power to fill wells and to forbid the sinking of wells in unwholesome localities.
- XVII.—That the river-water used at the bathing platforms be periodically analysed.
- XVIII.—That at least 75 bathing platforms in all be constructed before the close of the year 1885-86.

As regards Latrines they recommended-

XIX.—That, wherever possible, privies should have unfiltered water laid on and be connected with the sowers.

XX.—That the public latrines be made free.

XXI.—That separate latrines be constructed for women.

XXII.—That zemindari latrines be connected with the sewers and with the water-supply.

XXIII.—That more public latrines be erected.

XXIV .- That more urinals be erected.

XXV.—That the supervision in the Night-soil Department be improved. XXVI.—That better provision be made for the removal of cowdung either through the sewers or by carts.

In respect of the Roads and Conservancy the Commission proposed-

XXVII .- That the roads in the north of the town be provided with side-drains.

XXVIII.—That the road scraping establishment be increased by 20 per

XXIX.—That the road-sweeping establishment be increased by 20 per

XXX.-That the establishment for removing horse-droppings be increased.

XXXI.—That the number of conservancy carts and cattle be increased.

XXXII.—That the railway platform accommodation for conservancy carts be increased and improved.

XXXIII.—That the rolling-stock of the railway be increased.

XXXIV .- That the supervising agency in the Roads and Conservancy Department be strengthened.

XXXV.—That all the surface conservancy be placed under an Executive Health Officer.

The Commission recommended generally-

XXXVI.—That the registration of births and deaths be placed more directly under the control of the Health Officer, and

XXXVII.—That the Suburbs be placed under the same municipal administration as the Town.

How far these recommendations have been carried out, or are being carried out, by the Commissioners, will be noticed in the history of the year 1885-86.

#### MUNICIPALITIES IN THE INTERIOR OF THE PROVINCE.

19. During the year 1884-85 great changes were introduced in the law which regulated the procedure for the administration of municipalities in Bengal. The old Municipal Act V (B.C.) of 1876 was repealed by Act III (B.C.) of 1884. This Act was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of His Excellency the Governor-

Copy annexed.

Control on the 15th of that month. By a Appendix A.

Act was brought into force on the 1st August following. The first and the

most noteworthy innovation that was introduced by this enactment was the bestowal of the privilege of electing their representatives in the Municipal Board to the rate-payers living within municipal limits. Two-thirds of the number of Commissioners of each municipality as fixed by Government were to he elected by the rate-payers, the remaining one-third being nominated by

Government. A copy of the notification fixing the number of Commissioners for each municipality, Appendit B.

constituted before the passing of the new Act, is annexed.

20. Introduction of the elective system.—This system of electing Municipal Commissioners by the votes of the townspeople, which was in force in previous years in only the three municipalities of Scrampore, Burdwan, and Kishnaghur, was introduced during the year under report in all the municipalities in the province, except those named below :-

1.	Chanduriah.	9.	Lalgunge.
2.	Debhatta.	10.	Sitamurhi.
3.	Darjeeling.	11.	Roserah.
	Hazaribagh.	12.	Bettiah.
5.	Chyebassa.	13.	Colgong.
6.	Nalchitti.	14.	Jajpore.
7.	Jhallakati.	15.	Kendrapara
8.	Cox's Bazar.	16.	Khulna.

In these municipalities the power of appointing Commissioners has been placed by the Legislature in the hands of Government.

The next change which was effected by the new law in the former state of things was the abolition of all distinctions in the classification of municipalities. The new Act provides only for one class of municipality instead of two as formerly; and "unions" and "stations" have ceased to exist The latter had fallen into disuse before the passing of the new Act, while the class of municipal institutions called "unions" under the Act of 1876, which were in most cases essentially rural in their character, have now been withdrawn from the operation of municipal laws.

Suburbs of Calcutta. Barranagore. South Barrackpore. South Barrackpore. North Barrackpore.

South Suburban.

22. The first election of Commissioners in all the municipalities, except those situated in the districts of Hooghly and Howrah and the eight munici-South Dum-Dum and cipalities mentioned in the margin situated in the district of the 24-Per-

gunnalis, was held on the 25th November 1884. In the metropolitan municipalities the elections were held on various dates in November and December.

23. Rules were framed under section 15 of the Act for the election of Commissioners and were published in the Calcutta Gazette. There were three sets of rules prepared—one for the regulation of elections in all municipalities in the interior of the province, another set for the Howrah Municipality, and a third set for the Suburbs of Calcutta. In the last-named municipality the use of

voting papers was permitted; in all the others votes were given vivá noce. Copies of the three sets of

Appendices C, D and E. election rules are appended.

24. Opinion of local officers on the elections.—After the elections were over a circular was issued to all Commissioners requesting them to submit a general report as to the results of the elections held in their respective divisions, showing the proportion of voters who exercised the franchise to registered rate-payers, the class of men elected, and the general working of the system of personal attendance and riva roce voting. From the reports received, it appears that throughout the province a general interest was displayed by the people in the election proceedings, specially in towns at the head-quarters of districts and in those which are contiguous to the metropolis of Calcutta. The attendance at the polling stations was very satisfactory, and in some places devices and decorations were put up on the day of the elections. There is a general consensus of opinion among the district officers that the system of viva vocc voting was well suited to the circumstances of the country. In the Suburbs of Calcutta, where the elections were conducted by means of voting papers, the proceedings were more dilatory, and in the cases of illiterate voters there was risk of the votes being obtained by misrepresentation. The Magistrate of the 24-Pergunnahs thus writes in his report on the Suburban elections :-

"It was not to be expected that so large an undertaking as this (probably indeed the largest of its kind which has ever been attempted in India), unfamiliar as it was in its nature to almost all-candidates, voters or establishments-concerned in it, could possibly be conducted without the slightest error, misunderstanding or failures. Our registers, which were prepared in 17 days with great labour, were far from being perfectly accurate, and methods of procedure of doubtful expediency when begun had to be continued rather than that change should be made which might lead to greater inconveniences. It is impossible for us to say that experience has had no lessons to teach us, and has failed to show us errors, which, on another occasion, may be avoided; but I believe that the work has been done as well as could have been reasonably expected under all the circumstances.

"I have already referred to the lessons to be taught us by the experience of these elections. The chief of these, in my opinion, is that the system of voting papers is not well adapted to a body of electors, a large number of whom are illiterate and of a low class. It is open to much abuse, and in practice has been found to give much trouble and occasion for objection and In the mofussil elections, the apprehensions of those who have thought that voters of the higher classes would not assemble at the poll with those of the lower have proved to be without foundation, and I would advise that in future the system of oral voting should be adopted in the Suburbs also, polling places being multiplied so as to meet the convenience of the electors.

In some other points—for example, the nomination of candidates—I think the

Suburban rules are better than the others."

"In conclusion, it has gratified me to find that whatever shortcomings and errors may have been committed in the conduct of the elections, the results appear to have been generally accepted as satisfactory by the public. I see no reason to doubt that the gentlemen elected will prove valuable and efficient Commissioners. The only matter which I see reason to regret is that more activity and interest have not been shown by the European and Mahomedan communities."

25. Result of the elections.—The statement below shows the number of registered rate-payers and voters and the number of persons who actually voted,

the number of elected Commissioners, and their professions:-

-		registered	persons vote.	persons.	P	ROFE	0188	M OF	C ()c	CUP JASIC	ATIO	N OF :	Bl.RCT:	ED	
N	AME OF DIVISION.	Number of res	Number of p entitled to rote Number of F who v.i.ed.		Zemindars.	Merchants.	Plyaders.	Profe-sors.	Durtors,	Personer.	Mcok tears.	Government servants.	Other occupa-	Total.	Benarks
1 9 3. 4.	Burdwan Division Presidency Raphabyo Dacca	29,307 96,840 18,745 29,831	20,834 48,931 4,965 13,722	5,307 19,044 1,739 5,045	76	80 81 6 19	56 90 22 33	19 19 		8 11 6 	8 7 7	13 45 13 13	a0	208 321 90 116	In this statement merchants have been also included in some cases under "zemindere." Under the term "merchants" are included traders of all kinds and shop- keepers.
5.	Chittagong .,	In this proport who franchi ed rat 34 62.	ion of exercise se to r	voters d the egister-	•	3	19				C	5	2	39	"Professors" includes school- masters and all persons engaged in education. "Bostors" includes all persons practising medicine.
13	Paina ,,	25 per ce	ntitled resent	to inte	51	20	54	1	8	1	9	10	11	180	
7.	Bhagulpore ,,	29,711	6,413	2,512	15	17	21	٠	) z	l		10	18	88	
ŝ.	Отива "	26'5 per gysteres present	i voter	of re- s were	9	1	5		-	3		18		36	
9	Chota Nagpore .,	38 per ce ters we the cler	re pres	the vo- ent at		1	3	٠			1	2	11	15	

Regarding the personal qualifications of the persons elected, the district and divisional officers are of opinion that in every place the successful candidates are well fitted by intelligence, acquaintance with business, and respectability for the post of Municipal Commissioners. The present election will stand good for three years. The new body of Commissioners in general entered upon

their work from the beginning of the year 1885-86.

26. Number of Municipalities.—Inclusive of the Suburban Municipality, the number of municipalities in the interior of the province was 129 against 127 in the previous year. The increase of two in the number of municipalities was owing to the establishment of a new municipality at the head-quarters of the district of Khulna, and the conversion of the union of Julpigoree into a municipality. On the 20th April 1884, Mr. Barrow, the Magistrate of Khulna, submitted a proposal for the creation of a municipality at the head-quarters of the district. He stated that as the place was rapidly increasing in population, and new houses were continually being built, no delay should be allowed to take place in assuming control over the town in order to provent encroachment on roads and the commission of nuisances by the large number of workmen congregated in the place for building operations. Accordingly a notification was published in the Calentla Gazette of the 20th May 1884, declaring the intention of the Licutenant-Governor to constitute the town of Khulna, comprised of the villages of Khulna with Shekhpara, Noornagar, Shibbati with Charabati, and Chota Boyra with Shekhpara, with effect from the 1st July 1884, unless good reasons were shown to the contrary within one month from the date of the publication of the notification within the town. Some petitions of objection against the measure were presented by the inhabitants of the villages of Gobarchaka

Shekhpara and Noornagar, and it appeared on enquiry that most of the inhabitants of these villages were agriculturists. It was therefore decided to exclude them from the limits of the proposed municipality, and the rest were formed into a municipality with effect from the 1st October 1834. As the municipality was established in a newly-created district where public opinion was comparatively feeble, and education was in a backward state, an elective constitution has not been granted to it, but the Commissioners have been allowed to elect their own Chairman. The number of Commissioners has been fixed at fifteen under section 13 of Act 1II (B.C.) of 1884.

27. The town of Julpigoree, which was a union under the old Municipal Act, was created a municipality under section 8 of the Act with effect from the 1st April 1885. The name of the municipality has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at twelve.

28. Of the remaining 51 unions, which were in existence on the 31st March 1884, the following have been recommended by the Commissioners concerned for crection into municipalities:—

	Unions.			Districts.	Divisions.
1. 2.	Jehanabad Sonamookhi	•••		Hooghly Bankoora	} Burdwan.
3. 4. 5.	Itenda Chagda Keshubpore	 	 	24-Pergunnahs Nuddea Jessore	···}Presidency.
6. 7.	Perozepore Tangail		••• ···	Backergunge Mymensing	} Dacea.
8. 9. 10. 11. 12. 13. 14. 15.	Dinapore Nizar Tikaree Jehanabad Nowada Aurungabad Daudnugger Nasrigungo Mohner	nut	:::}	Patna  Gya  Shahabad  Mozufferporo	···} I'atna.
16. 17. 18. 19. 20.	Daltongunge Gurwa Lohardugga Jhalda Raghunathpore		} :::}	Lohardugga Manbhoom	Chota Nagpore.

29. Since the close of the year, orders have been passed extending the provisions of the new Municipal Act to the towns of Perozepore in the district of Backergunge, and Tikaree and Daudnugger in the district of Gya. The names of these municipalities have been inserted in both the first and second schedules of the Act. The number of Commissioners for Perozepore has been fixed at ten and for the other two at twelve each. The Act came into force at Perozepore from the 1st July 1885, and in Takaree and Daudnugger from the 1st October last.

30. In October 1884, the Commissioner of Burdwan submitted a proposal for the creation of a municipality at Assensole, a station on the East Indian Railway. It was stated that the concentration of the railway officials at this place had rendered it a very important place, and that the necessary sanitation was not likely to be secured by any other course than by creating it a municipality. Accordingly a preliminary notification was issued on the 6th November 1884, announcing the intention of the Lieutenant-Governor to

1. Rail-par
2. English quarter.
3. Budhadenga village.
4. Mr Bastin's Basar.
5. Purca Basar.
6. Munshi llazar.
7. Talpukur Chatti.
4. Man pointed period, and the town was created a municipality under

Act III (B.C.) of 1884, with effect from the 1st July 1885. It has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at ten.

31. The district of the Sonthal Pergunnals being a non-regulation district, the general laws of the country, which have effect in other parts of the province, must be specifically extended to it, before effect can be given to them. Accordingly a notification, dated the 6th November 1884, was published in the Calcutta Gazette, under section 3 of the Sonthal Pergunnahs settlement Regulation, 1872, directing that the Bengal Municipal Act, III (B.C). of 1884, shall have force and effect in the Sonthal Pergunnahs, and shall be deemed to have come into operation on and from the 1st August 1884.

32. Constitution of Committees.—The constitution of the committees of the various municipalities as they actually existed at the close of the year 1884-85 is shown, division by division, in the table below:—

					X- ICIO.		MI-	RLE	CTED.	То	TAL.	OPPI	CIALS.	OPPI	ON- CIALA.		RO-	NAT	iv <b>a</b> d.
Divi	BION.			1843-94.	1884-85.	1983-54,	1684-56.	1943-94	1944-55.	1983-94.	1894-95.	1993-84.	1984-86.	1589-84.	1864-45.	1983-84.	1884-85.	1883-84.	1964-95.
Burdwan				112	<b></b> .	383	116	26	215	171	331	144	46	327	256	114	81	357	300
Presidency				142		403	235	15	326	560	561	115	56	445	505	119	35	441	526
Rajshahyo				36		157	167		12	192	199	56	63	136	147	1/2	55	140	140
Daces			-	42	<b></b>	204	80		117	246	197	61	36	185	161	86	19	210	176
Chittagone	•••			15		60	40		31	75	71	19	16	fie)	85	16	5	61	66
Patria				64		384	155		169	418	324	87	72	861	252	70	44	378	278
Bhaguipore				25		187	57		8:1	162	140	43	21	119	116	49	27	114	113
Orisea	•••			16		67	43		36	81	79	16	30	65	49	17	8	64	71
Chota Nagpore			j	14		56	GG		8	70	74	25	25	45	49	ue	15	51	59
	T	otal		463		1,801	979	41	197	2,305	1,976	falsi	357	1,739	1 611)	489	311	1,816	1,735

Compared with the figures of 1883-84, there was a decrease of 329 in the total number of Commissioners. This was owing to the number of Commissioners having been fixed by Government under the provisions of section 13 of the new Municipal Act at a lower figure than the number actually in office under Act V (B.C.) of 1876. The diminution was also partly due to the abolition of ex-officio appointments which are not authorized by the new Act. The few Government officials (altogether 61 in 1884-85 against 463 in 1883-84) who have been appointed to be members of Municipal Committees were almost all appointed as Chairmen by name.

The effects of the general introduction of the elective system are illustrated by the fact that the number of nominated and ex-officio Commissioners was reduced from 2,264 in 1883-84 to 979 in the year under report, while the number of elected Commissioners increased from 41 to 997. It should be borne in mind also that the number (979) of nominated Commissioners in 1884-85 includes the whole of the official Chairmen, and also all Commissioners nominated by Government under section 16 of the Act in cases where the rate-payers failed to exercise their power of election. This was notably the case in Kurseong, where not a single election was made. The proportion of two-thires to one-third fixed by section 14 of the Act between the number of elected and nominated Commissioners has not been shown in the statements for the Rajshahye Division, which are incorrect in this respect. The number of

European Commissioners decreased by more than 50 per cent. This was mainly due to the fact that in very few towns Europeans stood as candidates for election. In most towns in the interior, the great bulk of the rate-payers are Natives, and European candidates stand a very poor chance at the polls. This result was foreseen by Government in framing the Act, and cannot be considered a sign of failure.

33. Meetings of Committees.—The statement below shows the number of meetings held by the Commissioners of each municipality in the province during the year 1884-85:—

N	ames of Municipalities	ı <b>.</b>		Number of meetings.	Na	mes of Municipalities.			Number of meetings.
1.	Howrah			27	52.	Debhatta			14
2.	Bali			22	53.	Chanduria	•••	•••	21
3.	Hooghly and	Chinaurah	•••	15	54.	Khulna	•••		10
4.	Serampore	•••	•••	15	55.	Berhampore	•••	***	13
5.	Utterparah	•••		13	56.	Lalbagh	•••	•••	13
6.	Baidyabati			24	57.	Jungipore			13
7.	Bhuddressur	···	•••	15	58.	Kandi			ii
8.	Koterung			12	59.	Rampore Beau	loub		15
9.	Bansberiah			14	60.	Nattore			13
10.	Burdwan		•••	$\bar{31}$	61.	Dinagepore	•••	•••	12
ii.	Culna		•••	18	62.	Rungporo			9
12.	Cutwa		•••	14	63.	Bogra		•••	15
13.	Dainhat			- 9	64.	Sherepore			13
14.	Rancegunge	•••	•••	12	65.	Pubna		•••	9
Îŝ.	Bankura	••	•••	3*	66.	Serajgunge			12
16.	Bishenpore		•••	14	67.	Darjeeling			19
17.	Soory	•••	•••	7	68.	Kurseong			4
18.	Midnapore	•••	•••	ıi	69.	Julpigoree	•••	•••	5
19.	Tumlook	•••	•••	17	70.	Dacca		•••	11
20.	Ghattal		•••	22	71.	Naraingunge	•••	••	ii
21.	Chunderkona	•••	•••	24	72.	Furreedpore		•••	12
22.	Ramjibunpore	•••	•••	25	73.	Goalundo		•••	5
23.	Khirpai		•••	12	74.	Madaripore	•••	•••	16
23. 24.	a 1 *1	•	•••	13	75.	Burrisal	•••	***	16
25.		***	•••	18	76.	Nalchiti	•••	•••	11
26. 26.	Raranagore South Suburba		•••	12	77.	Jhalokati	•••		8
			•••	10	78.	Nasirabad		•••	16
27. 28.	Rajpore	•••	•••	9	79.		•••	•••	
28. 29.		• • •	•••	8	80.	Muktagacha	•••	•••	10 22
29. 30.	Joynagore South Dum-Du		•••	13	81.	Jamalpore Sherepore	•••	•••	22 22
30. 31.	North Dum-D		•••	7	82.		•••	•••	22 3†
			•••	14	83.	Kishoregunge		•••	
32.	South Barracki		•••	14	84.		• • •	•••	12
33.	North Barrack	•	• • •		85.	Chittagong tow		•••	12
34.	TO 12 41	•••	•••	10 19	86.	Cox's Bazar Commillah	• • •	•••	12
35.		•••	•••	(	87.		***	•••	11
36.		•••	***	11		Brahmunberiah		•••	12
37.	71 1	•••	•••	6	83. 89.		•••	• • •	15
38.		•••	•••	18		Patna		•••	-8
39.		•••	•••	12	90.	Gya	•••	•••	13
40.		•••	•••	11	91.	Arrah	•••	•••	6
41.		•••	•••	23	92.	Mozufferpore	• • •	•••	11
42.		•••	•••	19	93.	Durbhunga	• • •		11
43.		•••	•••	8	94.	Chupra	•	•••	- 8
44.		•••	•••	. 3	95.	Monghyr	•••	•••	12
45.	Kumerkhally	•••	•••	Not	96.	Jamalpore	•••	•••	11
40	17.1			given.	97.		•••	•••	13
46.	Meherpore	•••	•••	6	98.	Colgong	•••	•••	17
47.		•••	•••	7	99.	Purneah	•••	•••	14
48.		•••	•••	13	100.	English Bazar	•••	•••	16
49.	Kotechandpore		•••	17	101.	Old Maldah	•••	•••	17
50.		•••	•••	11	102.	Deoghur	••	•••	12
51.	Satkhira	•••	•••	14	103.	Sahebgun <b>ge</b>	•••	***	16
				I					

This represents the number of meetings held since the introduction of the elective system. No information has been given of meetings held under Act V (B.C.) of 1876.

10 000

<sup>†</sup> Not given in the report of the Magistrate

N.B.—No information under this head has been given in the Patna Commissioner's Report regarding the 16 minor municipalities in his Division, a

	Names of 1	Municipalities.		Number of meetings.		Names of	Municipalities		Number of meetings.
104.	Cuttack		•••	8	109.	Hazaribagh			11
105.	Pooree	•••	•••	15	110.	Chattra		•••	13
106.	Bulasore			8	111.	Ranchi	•••	•••	5
107.	Kondraparah	•••	•••	16	112.	Purulia		***	12
108.	Jaipore	•••	•••	12	113.	Chyebassa		•••	6

34. It will be seen from the above statement that out of 113 municipalities, regarding which information on this point has been given in the divisional reports, the Commissioners of forty municipalities held less than 12 meetings, which is the minimum number prescribed by section 38 of the Act. It has been explained that in most of these places the municipal work was not so heavy and multifarious as to require the assembling of the Committees once a month. The attendance at the meetings was, on the whole, satisfactory, and the new body of Commissioners, wherever they took their seats before the close of the year, showed a better roster of attendance than their predecessors. "This may be due," says Mr. Lyall, the Commissioner of the Chittagong Division, "to the introduction of the elective principle in the constitution of the municipalities, or it may be owing to the infusion of new blood, it being a fact that newly-appointed members generally attended more regularly than old members." The Commissioner of the Bhagulpore Division makes the following remarks in his report on the working of the municipalities in his division:—"The opinion which my contact with the municipalities has led me to form regarding certain amongst the number is the following: Monghyr and Jamalpore are the best organized municipalities. They work smoothly and show the best results. Bhagulpore, the largest municipality, while apparently being active, is behindhand, and has some serious drawbacks against it. The old scandal of the state of the reads has continued pretty much during the past year. They are now to be renovated with kunkur, and we are hoping for improvement." \* \* \* "Maldah and English Bazar are paralysed by the smallness of their funds, which forces them to limit their action to petty improvements. Sahibgunge, judged by practical results, is progressing; but in working out the provisions of the law, the Committee are slack. The other municipalities call for no remarks."

Ward Committees .- As stated in paragraph 47 of the report for the year 1883-84, there were no regular ward committees in any of the municipalities in the Burdwan Division except Midnapore. In the Howrah Municipality several special and standing committees were appointed by the Commissioners to consider and report on various subjects connected with the working

of the municipality.

36. In the Presidency Division, ward committees were appointed in the municipalities of South Barrackpore, Baraset, Baranagore, and Naihati, in the district of the 24-Pergunnahs. In no other municipalities in this Division ward committees were appointed. In the above municipalities the duties of these committees were confined to the work of assessment only. No other powers were delegated to them.

37. In the Rajshahye Division, ward committees were in existence in only two of the municipalities. These were Dinagepore and Rungpore. The functions of these committees were to express their opinions after personal

enquiry on petitions on appeal against municipal assessments.

In the Dacca Division, ward committees were appointed under the Municipal Act only in the municipalities of Burrisal, Nasirabad, Jamalpore, and Sherepore. In Burrisal, Jamalpore, and Sherepore the ward committees were entrusted with the power of assessing taxes. In Nasirabad, the ward committees were vested with the powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, 231 and 251 of the Municipal Act. They were also empowered to issue notices under the existing bye-laws, which were not required to be issued by the Commissioners at a meeting. It is reported that several of the ward committees did much towards the improvement of their respective wards.

39. In the Patna Division, ward committees were in existence in the districts of Patna, Gya, Durbhunga, and Chupra. They had, however, very little work to do during the year under report.

40. Municipal Benches.—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1884-85.

1		Num	es of I	Mune	elpaliti	es.			Number of cases.	Number of persons convicted,	Number acquitted.	Number pending.	Amount fines realized.
1													Re. A.
1							•••		906 89	861 85	4R	•	185 6 17 0
1				•••			•••	::	26	20	6		17 6
. 1			:::	•••	<del></del> .			1	-				0 14
. 1	Ransegunge							- 1	06	61	6		44 0
1	Honghty and Berampure			٠.	••	•••	•	1	863 681	8:2	52 51	11	249 S 824 1
	l'tterparah	•••				·		::	165	158	12		132 14
;	Banshareah						•••		100	79	22		17 15
,								1	270	220	45		323 6
١ ١	Bhuddressur Kotrong		***	•••			***		518 92	224 199	8	10	246 2 60 1
			•••	::			***	::	244	259	117		50 14
			·						63	62	5		24 15
	Ghattal			•••	•••	***			. 11	10	176	****	3 6
!	Howrah Bali	***	•	•••	•••	-	•••		1,141 180	885 134	27	80	1,193 8 163 12
	Chunderkone		•••	•••	•••		·	::!	46	46	- 2		44 12
, 1	Suburban		•••		·			(	954	694	174	,	1,699 14
,	North Dum-					•••			13	12	1		15 H
	South Dum-	Dum		***	•••			;	25 153	25	58		44 In
	North Barra	CR THY	- P					- :: i	199	139	60		331 0
	Barripore	-						- :.	75	73	3		129 4
	South Subur		•••			•••	•••		148	140	28		431 H
	Rajpore	•••		•••	****				5.41	202 177	33	1	202 14 225 0
	Baranagoro Gaverdanga	•••		•••		•••	***	[	211	1	3	l <sup>1</sup>	6 4
; ;	Kuhmaghur							.: 1	476	422		, <sub>1</sub>	291 9
,	Nantiporo			•••					45	41_	10		24 5
	Ranachat Vnddes				•••	••		!	50	10c1	mils not furnish		58 g
,	Birnsgore				***	•••	• • •	:: !	53 18	1 14	4		12 0
	Jennere			•				:: 1	196	116	20	1	231 #
5	Natkhira							1	31	20	i 1		41 4
3	Chanduria Khulua							. !	i	1			0 8
	Borhumpore						•	1	1 234	259	83		2:0 4
•	barjeeling		•••	•••				-::	8114	361	39	*	725 0
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8	Dacen Nara-ngunge	٠.					:	:: 1	107	159	''1	"	317 1
i	Rurrisul	٠.					•••	]	62	46	16		41 0
5	Chittagong			***		•••	•••		44	42	49		30K 0
	Patna	••	•••		••			. !	1,702	1,578	56 163		847 0 1.262 0
	Gya Armh	••	••		•••	٠.	•••	j	7#8 824	252	64	•••••	1,262 0 344 0
;	Mozafferpore			••			• •	- 1	118	100	13	. "	85 6
•	Durbhunga							}	121	See	31		145 0
	Chupra							. 1	:155	247	49		124 0
	Monghyr				••	•		• {	915 114	812	369		1,273 D 138 10
	Bhagulpore			•				:: :	320	259	79		179 0
5	Colsons							- 1	190	194	41	*****	237 4
	Purneuli							,	. 1	1			
7	Nahibgunge							;	562	539	23	•••••	207 1º 314 1
1	Cuttuck Balanoro						-			1 62			314 1
;	Ranchi							,	140	1	'		224 2
í								- 1	50	48	ь		44 4

41. In the Rajshahye Division, there were three municipal benches in work during the year, viz., at Nattore in the district of Rajshahye, Sherepore in the district of Bogra, and at Darjeeling. Cases arising under the Municipal Act in the other municipalities were disposed of by Stipendiary and Honorary Magistrates, who did other criminal work besides.

42. In the Dacca Division, municipal benches were constituted only in the towns of Dacca, Naraingunge, Burrisal, Jamalpore and Sherepore. At Jamalpore and Sherepore, however, the benches did no work during the year.

43 In the Bhagulpore Division, besides the cases tried by the bench of Magistrates, there were 131 municipal cases tried by Stipendiary Magistrates, and the amount of fines inflicted and realized was Rs. 135-8.

44. There was no municipal bench, properly speaking, in any of the three districts of the Orissa Division In Cuttack, there is a bench at the head-quarters, presided over by a Stipendiary Magistrate. It disposes of all cases occurring within the jurisdiction of the sudder sub-division, which the Magistrate of the district makes over to it for trial. They include cases under Act V of 1861 and the municipal laws, as well as Penal Code offences. Out of the fines imposed and realized by magisterial authorities, Rs. 314-1-4 were credited to the municipal fund. In Pooree, municipal cases were tried partly by

Deputy Magistrates of the regular staff, and partly by a judicial bench of Honorary Magistrates.

In Balasore, the Hon'ble Kumar Baikantha Nath Dey, Honorary Magistrate, tried all cases under Act V of 1861 and Act V (B.C.) of 1876 from the beginning of the year till November, when he went to attend the meetings of the Legislative Council in Calcutta. During his absence the sudder bench and the Deputy Magistrates of the head-quarter staff tried these cases. In the two sub-divisions of Kendraparah and Jajpore, municipal cases were disposed of by the sub-divisional officers.

45. In the Chota Nagpore Division, no municipal benches were constituted in any of the municipalities during the year. In Ranchi, cases under Act III (B.C.) of 1884 and the Gambling Act were tried by a Deputy Magistrate. The fines imposed, amounting to Rs. 224-2, were credited to the municipality. In Purulia, these cases were tried by an Honorary Magistrate

sitting alone.

46. Assessments.—In the Burdwan Division, new and improved holdings to the number of 598 were assessed within the limits of the Howrah Municipality during the year 1884-25; 373 holdings were ascertained to be non-existent and were struck off the assessment books. The total number of appeals against new assessments was 195. In 139 cases the valuations were reduced; in 34 cases the assessments were confirmed; 12 appeals were struck off for non-attendance of appellants; and 10 cases were pending for enquiry at the close of the year. In Culna a revised assessment was made during the year by which the amount of demand was reduced from

Rs. 6,903 to Rs. 6,670.

47. In the Presidency Division, the assessor of the Suburban Municipality inspected and re-valued 6,220 houses in Ward No. 3 comprising the thannahs of Entally and Baniapookur. Of these, 832 were pucca and 5,386 were thatched houses. The result of this revision was not known before the close of the year. In the Kidderpore Ward, owing to the acquisition of lands by Government on account of the wet docks, 98 masonry and 1,080 to the municipality of Rs. 2,803 in house rate and Rs. 2,779 in fees for the cleansing of latrines. Two masonry and 455 thatched houses were rebuilt in the neighbourhood of the site selected for the docks, which resulted in an increase of Rs. 1,060 in house-rate and Rs. 1,227 in house-scavenging fees. In the remaining wards of the municipality 31 new masonry holdings and 493 kutcha houses were brought under assessment. This caused an increase of Rs. 1,594 in house-rate and Rs. 1,370 in the conservancy cess. The net result of the year's operations showed a decrease of Rs. 149 in the house-rate and Its. 182 in the latrine fees.

A revision of the existing assessments was made in the Baraset, South Dum-Dum, and Barripore Municipalities in the district of the 24-Pergunnahs, in Meherpore in Nuddea, and in the Satkhira Municipality in the district of Khulna. The result of the revision in Meherpore was a falling off of Rs. 300 in the income of the municipality. In Satkhira it caused an increase of Rs. 294. The result of the revision in Baraset, South Dum-Dum, and Barripore was not known before the close of the year. In the other municipalities of the division the assessments of the previous year were adopted

with alterations on account of deaths, desertions, &c.

48. In the Rajshahye Division, partial alterations in the assessment lists were made in the municipalities of Pubna, Bogra, Nattore, and Kurseong. The result of these alterations has not been reported.

49. In the Dacca Division, a revision of assessment was made in the municipalities of Burrisal, Nalchiti, Sherepore, Kishoregunge, and Bazitpore.

50. In the Chittagong Division, the tax levied in the Chittagong Municipality was a house-rate. It was realized at the maximum rate of 7½ per cent. on the annual value of holdings. The tax in all other municipalities was an assessment on persons according to their circumstances and property. A conservancy cess, at the rate of 6 per cent. on the annual value of holdings, was levied in the municipality of Commillah, in order to reimburse the Commissioners for the cost of establishment employed by them for cleansing private and public latrines.

51. In the Patna Division, a revision of assessment was made by Moulvis-Syed Fuzlur Rahman, a Municipal Commissioner, who was appointed Honorure Assessor in September 1883. Since his appointment and up to the close of the year, he assessed 77 mohullahs, and increased the demand of the house-rate-by Rs. 9,010. In Gya the work of revising the assessment was commenced in 1883-84, but was not finished during 1884-85. In Motiharee the assessment were revised during the month of March last, which resulted in an addition of Rs. 655-1-6 to the income of the municipality, the total demand of the house-tax having increased from Rs. 4,086 to Rs. 4,741. It is reported that several appeal cases are pending, and that after all those cases are disposed of the net gain to the municipality is not likely to exceed Rs. 400. No alterations in the assessments were made in any of the other municipalities in this Division.

52. In the Bhagulpore Division, the revision of assessment of house-property in the town of Jamalpore, reported in paragraph 59 of the report for 1883-84, was completed during the last year. It resulted in a decrease of the income of the municipality by Rs. 399-2. In the Bhagulpore Municipality the existing assessment was not regularly revised, but some new holdings were entered in the register of assessment, and the valuation of the improved holdings was raised. In Colgong the assessment was revised during the year on the coming into operation of the new Municipal Act. It is reported that the revision caused an increase of Rs. 300 over the old assessment. The Commissioners of the Sahebgunge Municipality caused a revision of the assessment to be made during the year under report. It is reported that the revision will cause a slight increase in the income of the municipality.

53. In the Orissa Division there was no alteration made during the year in the mode of assessment, nor was there any revision of the existing assessment made in any of the municipalities. In Cuttack the tax on persons was assessed at one per cent. on the supposed income of the rate-payers. Tax on carriages and horses was imposed at half rates, and that on carts at full rates. The rates of assessment at Pooree and other municipalities have

not been reported.

In Balasore there was a proposal under discussion to change the mode of assessment. Writing on this subject, the Magistrate of Balasore observes as

follows:-

"There has as yet been no change in the mode of assessment, which continues to be at the rate of  $7\frac{1}{2}$  per cent. on the annual value of Government holdings, and in all other cases of a rate of 12 annas per Rs. 100 on what the Committee has estimated as the annual income of the rate-payers. The proposal to change the mixed system for a uniform tax of  $7\frac{1}{2}$  per cent. on the annual value of holdings has raised much division among the Municipal Commissioners, and some excitement among the rate-payers. There is a very strong feeling against the change, because the present system touches the bulk of the population with the very utmost possible leniency: in fact hardly touches them at all. The total assessment on houses is only Rs. 7,634 per annum; but  $7\frac{1}{2}$  per cent. on Government holdings brings in Rs. 981 of this, and 14 persons with incomes of not less than Rs. 93 $\frac{3}{2}$  per mensem (who pay the full legal maximum) contribute Rs. 1,176 more. This leaves only Rs. 4,477 of assessment to be distributed over all the rest of the inhabitants. It must be remembered, too, that a very considerable proportion of this small sum is paid on salaries drawn from the Government at the rate of 12 annas per Rs. 100 of salary. The non-official residents have but to find some Rs. 3,000 a year among the whole 20,000 and odd of them, say  $2\frac{1}{2}$  annas spiece overy year. The people find that, under the existing system, they pay much less than half of a light assessment; whilst the Government itself, the well paid officers of Government, and some dozen of exceptionally wealthy men, make up much the bigger half of the assessment among them."

"On the other hand, the Government officials and the dozen or so of men of known great wealth do not think it by any means fair that they should pay so large a proportion of the house assessment. The wealthy men urge that they are obliged to pay its. 84 a year, whereas if the system of taxing the annual value of their houses prevailed, a house must have a letting value of Rs. 933 per mensem before it could be taxed Rs. 84 a year. Now, there is not one residence in the whole municipality that comes up to this. Indeed, I only know

of one case in which a rent of more than Rs. 50 is paid even in the European quarter. The Government officials urge that they are compelled to pay mere in proportion than non-officials who are just as rich, and often much riener. For the official salaries are known to a pice, and cannot evade paying the whole tax due upon them, while the true amount of non-official incomes are most carefully concealed, and are always very much under-stated. In fact, the coatest is a very pretty one. The wealthy and the official residents complaint that they pay, under the existing system, very disproportionately. The nonwalthy and the non-official retort that the wealthy and the officials ought to but the case of the very many officials who are really poor), and that this movement is nothing but a selfish device of the rich to shift some of their burden (to them so small as to be scarcely sensible) on to the shoulders of the poor (who are represented as being ground down to the dust by even the present incidence of the tax)."

"But on one most important point all parties are closely agreed, whether they be residents of the town or members of the municipality. It is accepted by every body, as a sort of axiomatic matter of course, that, whichever system is finally adopted, the total house assessment shall be unchanged. The rate-payers and the Commissioners are all determinedly resolved that, come what may, they will not raise the present house assessment. The advocates of the existing system ask, what is the use of having all this quarrelling and disturbance since the municipal income is to remain unchanged, and their opponents reply that, though the income is to be unchanged, it is worth all the trouble and disturbance to ensure that all contribute fairly to it."

"In fact, the present contention is nothing more, whatever than a heated discussion as to whether (a given income being to be collected) the system of section 85 (a) or that of section 85 (b) of the Bengal Municipal Act of 1884 is the preferable method of collecting it. Such a discussion would be proper enough before either method had been decided upon, but it seems to me to be out of place when once a selection has been made, unless the municipality is to be distinctly bettered by the change. It does not seem to me to be open to the opponents of the existing method to argue (as in fact they do argue) that the method of section 85 (a) of the law is radically, and in its essence, unfair; neither can the same argument be used against section 85 (b) by the other side. We are all bound to assume that theoretically one method is just as righteous and proper as the other, and so it is left to every municipality at the beginning to make its choice between either of two unobjectionable plans. But when the choice has once been made. I do not think that an alteration should be allowed, unless very good reason is shown for it. Here I see no reason for it, if the municipal income is to be left unchanged. Now, as when the municipality was first started, all who find that 85 (a) will give them loss tax to pay, vote against 85 (b); while all who find 85 (b) will relieve them of some pressure from the tax, vote against 85 (a). The party in favor of \$5(a), who are incomparably the larger number of the rate payors, and about half the Commissioners, had the question decided in their favor. I see no reason for re-opening that question at the cost of raising a heated controversy and considerable animosity at the very outset of the new system of administration, when it is still quite certain that incomparably the larger number of the rate payers, and about half the Commissioners, are in favor of the existing state of things." The Commissioner of the Division, Mr. Metcalfe, existing state of things" adds-"I agree with Mr. Grant that such a change in the mode of assessment should not be allowed if no increase in the income of the municipality is expected from its introduction. It appears that the question arose from the fact of a mixed system of taxation - one for Government buildings, and another for other ratepayers—prevailing in Balasore. Buildings such as cutcheries, circuit-house, dâk bungalow, &c., belonging to Government, cannot be assessed except on their annual value, because they cannot have such occupiers as the law requires to calculate the tax on income. In all municipalities where there are Government buildings, a uniform system of taxing the income from them, as well as from the public at large, cannot possibly be introduced. I do not see, therefore, why uniformity in one mode of taxation should be preferred while it is impossible in the other, and especially when no advantage is to be gained by the change."

54. In the Chota Nagpore Division, a revision of assessment was made in the Chattra Municipality. It resulted in a decrease of Rs. 825 in the income of the municipality. It is reported that by this many poor people have been exempted. A partial revision of assessment was made in the Ranchi Municipality. It raised the demand of the tax from Rs. 4,660 to Rs. 6,422, of which Rs. 5,951 were collected and Rs. 93 remitted, leaving a balance of Rs. 378 at the close of the year. It is reported that of this amount, Rs. 286 have since been collected and Rs. 68 remitted.

55. Fresh imposts levied during the year.—During the year the provisions of the Bengal Municipal Act V (B.C.) of 1876, which provided for the levy of a tax on carriages, horses, and other animals, were extended to the municipalities of Baidabati in the district of Hooghly, and Berhampore in the district of Moorshedabad. A proposal was made by the Municipal Commissioners of Pubna for lovying a tax on all four-wheeled carriages kept or habitually used within the town at rates not exceeding those specified in the third schedule of Act V (B.C) of 1876. The authority applied for was granted by Government on the 16th April 1884, in the exercise of the powers conferred on it by section 78 of the Act.

56. In May 1882 the provisions of section 122, Act V (B.C.) of 1876, were extended, with the sanction of Government, to the Durbhunga Municipality. They continued to be in force from that date until May 1883, when the Commissioners at a meeting resolved to withdraw them. The date from which this order for withdrawal was to take effect was, however, not recorded, and, as a matter of fact, the tax continued to be levied up to March 1884. In the month of May following, the Commissioners again decided upon re-imposing the tax, and issued notices under section 124, Act V (B.C.) of 1876, to the owners of carriages and horses, calling on them to pay the usual tax. Some of them, however, objected to pay the tax until fresh sanction of Government was accorded to the measure. The question was referred for opinion to the Legal Remembrancer, who held that, as the Municipal Commissioners had the power to take off the tax without the sanction of the Lieutenant-Governor, and as they had recorded a resolution rescinding the order imposing the tax, though they did not expressly fix any date for its withdrawal, they must be considered to have treated it as withdrawn from March 1884. He was of opinion, therefore, that the Municipal Commissioners could not re-impose the tax in May 1884 without fresh sanction from Government. The requisite sanction was accordingly given on the 28th November 1884.

57. Sanction was given on the 11th July 1884 to the Commissioners of the Bishenpore Municipality, in the district of Bankoora, under section 78, Act V (B.C.), of 1876, to the levy by them, under section 134 of the Act, of a

fee not exceeding Rs. 4 for a year, or Rs. 2 for a half-year, on the registration of all carts kept or habitually used within the municipality.

58. The Commissioner of the Presidency Division submitted on the 28th March 1884 a proposal made by the Commissioners of the Nuddea Municipality for authority to levy a fee for the registration, under section 133 of Act V (B.C.) of 1876 of all carts kept or habitually used within the municipality at the rates not exceeding those mentioned in section 134 thereof. The required authority was granted for the registration of carts, and sanction was given for the levy of the fees with effect from the 1st October 1884. 59. Sanction was given on the 8th December 1884 to the Municipal

Commissioners of Durbhunga to levy a fee, under section 143 of Act III (B. C.) of 1884, from the 1st February 1885, for the registration of all carts kept or habitually used within the municipality. The rate sanctioned was not to exceed Rs. 4 per annum as provided by section 142 of the Act.

60. The Commissioners of the Kotechandpore Municipality, in the

district of Jessore, applied in February 1884 for sanction to the imposition by them of a tax on carriages, horses, and other animals, mentioned in the third schedule of Act V (B. C.) of 1876, and to the levy of a fee on the registration of carts kept or habitually used within the municipality. sanction was given with effect from the 1st July 1884. The requisite

61. Sanction was also given during the year to the Commissioners of the Pooree and Balasore Municipalities to impose a tax on carriages and on horses

and other animals mentioned in the fifth schedule of Act III (B. C.) of 1884, and to levy a fee on all carts kept or habitually used within the municipalities, at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

32. Rectification of municipal boundaries.—A proposal was made during the year for revising the boundaries of the Burdwan Municipality by withdrawing a village called Fakirpore from its limits. This village is situated at a a village called Fakirpore from its limits. This village is situated at a distance of more than a mile from the nearest group of buildings in the municipality. The whole population numbered only 88 persons, of whom 48 followed agricultural pursuits. The tax paid by them amounted to only Rs. 22-4-9 per annum. There were no good roads to the village, and the inhabitants derived no benefit from the municipality, either in the shape of lighting, conservancy, or in any other way. The Municipal Commissioners therefore recommended that the village should be withdrawn from the operation of the Municipal Act. Commissioners appreciately the manifold of the state of the the Municipal Act. Government sanctioned the proposal with effect from the 1st November 1884.

63. During his tour in the cold season of 1884, the Commissioner of the Burdwan Division found that certain villages 3. Talbana. 4. Puranahat. named in the margin, included within the municipal limits of the town of Culna, were essentially rural in their character, the greater proportion of the inhabitants living by agricultural pursuits. He therefore suggested to the Municipal Commissioners the advisability of excluding these villages from the boundaries of the municipality, especially as they were situated at a distance from the main town, and produced an income which was quite inadequate to their wants. The Commissioners concurred with his suggestion, and recommended the withdrawal of the four villages from the operation of The Government of Bengal accepted the recommendation, the Municipal Act. and in the exercise of the powers conferred on it by section 13 of Act V (B.C.) of 1876 excluded the villages from the limits of the Culna Municipality with effect from the 1st September 1884. This revision has given the municipality a compact and well-defined boundary.

64. Towards the close of the year 1884, a proposal was made for the revision of the boundaries of the Bishenpere Municipality, in the district of Bankoora, with a view to exclude from it about 580 acres of uninhabited land situated within the villages of Koostoria, Chooramonipore, and Shyamsundarpore, and to include within the limits thereof two bands or reservoirs of water, known as Kristoband and Junnaband. The proposal was sanctioned under section 9 of

Act III (B.C.) of 1884 with effect from the 1st April 1885.

65. About three-fourths of the Goalundo Municipality as it stood in February 1881 having been swallowed up by the encroachments of the river Ganges, the railway, together with all its numerous employes, both European and native, was removed inland. The bazars followed the railway, and quite a new town was erected outside the old boundaries of the municipality. To provide for an adequate conservancy service and efficient supervision

Bissonthpore and Dhobagati.
 Mahmudpore, Bagbari, Gupalpore, and Uterjohra.
 Bethori and Jettigram.
 Pannir, Sita Pannir, Bhagabari, and Goalando Palando.
 Char Bissonathpore and Dhoba-

gati. 6. Isail Sibram and Sujabad.

1.

of sanitary matters in the new town, it was considered advisable to revise the boundaries of the municipality, so as to include within them the villages named in the margin. The Municipal villages named in the margin. Commissioners concurred in the proposal, and recommend it for the sanction of Government, which

6. 1sail Sibram and Sujabad. was given on the 10th April 1885.

66. The boundaries of the Colgong Municipality in the district of Bhagulpore were also revised during the year. It appeared that an indige factory called the Gungledihi concern, and a large tract of country in which there were only low-lying paddy fields situated at the distance of a mile and a half from the Colgong Railway station, were included within the municipality, half from the Colgong italiway station, were included within the municipality, and that although the factory paid Rs. 4 a month as municipal tax, it derived no advantage of any kind from the municipality, and that the road leading from Colgong to the factory, though within the municipality was never kept in repair by the Committee, but that the owners of the indigo concern had to undertake the repairs at their own cost. Much inconvenience was also felt by the Municipal Police in having to keep watch over a tract of country in which there were no houses. It was therefore resolved by the Commissioners in meeting to ask Government to revise the boundaries of the municipality by excluding therefrom the indigo factory and the paddy fields. Their recommendation was accepted by Government, and the revised boundaries were

sanctioned with effect from the 1st February 1885.
67. Towards the close of the year 1883-84, a proposal was submitted by the Commissioner of the Orissa Division for the revision of the boundaries of the Pooree Municipality by including within them two villages, named Matia-para and Mahantishahi. The object of the Commissioners was to bring under municipal supervision a tank, named Indradumna, and a place called the Goondichabari attached to the temple of Juggunnath. Large number of pilgrims congregate at these places, and their sanitary condition was anything but satisfactory. It was therefore resolved by the Commissioners that a constant sanitary control should be established over the tank and the environs of the Goondichabari in the interests of those visiting the place. It was also reported that nearly all the people of these villages were employed in pursuits other than agricultural. The proposal was sanctioned by Government on the 14th August 1884, and the villages of Matiapara and Mahantishahi were brought under the operation of the new Municipal Act from the 1st October 1:84.

68. Owing to the withdrawal of troops from Hazareebagh, the cantonment there virtually ceased to exist as a military post from the 15th May 1884. It was proposed therefore that the cautonment which was surrounded on all sides by the town should be included within the limits of the Municipality of Hazareebagh. The Municipal Commissioners agreed to the proposal, and recommended that the cantonment should be united with the municipality with effect from the 16th idem. As, however, it was illegal to give retrospective effect to any scheme of taxation, the union of the cantonment with the municipality

was sanctioned with effect from the 13th June 1884.

Income.—The following statement shows in a condensed form the municipal revenue raised in these provinces during the year 1884-55 as compared with the previous year. The statement has been prepared in a different form from that given in paragraph 70 of the report for 1883-84. This was necessitated by the abolition of all distinctions by the new Municipal Act as regards the classification of municipalities. The statement, however, shows the receipts division by division, so that an idea may be formed at a glance respecting the progress made in each division in the direction of Local Self-Government, and the resources possessed by each for works of improvement of a permanent nature :--

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		E .	Burdwar Divisios.	DITIBIO	<u>.</u>	Pass	IDERCK	Presidence Division.		Rajsrahtr Divisior.		DACCA DITISION.		Ситткооро Вруганов.		PATNA Divisios.	BETO	Bulgueses Division.		ORISSA DIVISIOS.	CHOTA NAG- PORE DIVISION.	NAG. TIMON.	TOTAL.	ij
HEADS OF RECEIPT.		Howrah	. 1	Other maniel- palities in this Division.	in this	Seturbs of taleuts.		Other muniet, palities in the Diffeson.		75	1 200	198.	1 3	100 CT 10	1 2									
	_ <del>-</del>	1865-84. IFB4-84.		1983-84.	1884-88.	1885-84, 1884-85.		865-64, 186	1887-88	-			<u> </u>					199-50, 199-51,	188	- F	1895-64. 1884-8k.		1862-81, 1884-85.	1881-85.
Astrotto Taxes-		ā	á	ä	描	á	á		i i		á	a di		Bs. Bs.	, <u>a</u>	ai —	<b>A</b>	ä	ä	ä	ä	ä	ä	ä
: 1 m	i :	20.00	662,388	23.558	28.70	1,19,802 1,12,694	12.694	11	<del>-</del> -	<u>.</u>	8,348	34,729 37,	37,237	S.778 8,58	6,589	1	7,410	5.5 6.5 8.5 8.5	[]	11	11		2,61,156 2,75,111 1,946, 131	2,75,111 131
	the yearly	!		42,78	78,874	-	<u>-</u> -	1,78,080	<u>-</u> -	95,12	8 	90.00E	85,305, 9	9,585,9	8,555 1,16,176	11,538	77E,88	77 10,623	31,070	I	29,767		5,97,369 2,53,307	2,53,907
:		1,00,123	1,40,758	94,333	90,413	90,415 £,31,760 2,43,569	2,43,569	42,571	3,09,512	8,619	B,117	07,638 Rt	eo,100  24	24,550 90,1	20,574 1,89,7	21:11:126	25. 46,016	16 60,191	11,415	5			8.80.96s.11.9s.sno	1.98.50m
Tak on cerriages and animals	ï	10,925	8,503	24,12	13,48	192,750	48,336	99,400	27,744	13,246,1	11,717	7,616 7.	7,354	9,537	2,237 18.1	18.163 15,638	36, 16, 569	69 13.884	3,136			57	2,22 1,73,065 1,72,988	72.008
Tolls on roads and at ferries	:		İ	13,598	8,166	130	8,384	26,451	98.	5,784	1.003	18.041	15,605	7,866 8,	8,467 46,269	169 41,857	30,896	96 22,572	12,215	11.511		- <u>-</u>	1,56,846 1,39,463	1.39,455
OTHE TAXB-																								
6. Fees on musical proceeding	111	H	Hi	111	111	111	111	1 of 1	<u> </u>	111	- <del>' ' ' '</del> 	111		<u>   </u> 		1,645	<u> </u>	ž ; ;		111	111	111	8,8% 8,7%	<b>a</b>
-Pither to a	1:	П	15	11	11	11	11	11						-		1		67.9		ļ	1	ì	\$	Ę
Minellaneous receipts	;	629 02		1,35,385	1,46,928	88,519	38,000	119'09	-				<u>-</u> 2	74	- 10						12.974			
Louis Deposits and advances	1 1	, 6	8	1,00,096	1,5		- 3	=	8 .	2	:				! 	•		9, 3	•	İ	1			<b>8</b>
Total	:	2,45,936	2,64,401	4,94,782	3,71,187	4,90,876	1 8		. 01	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 888 × 1 × 1 × 1 × 1	3,5 48,		287,89	1 1 2.15	2   2	85	70,446 4.51,389 4.16.451 1.58.8548 9.45.739	: 22	: Z		37,890 38,333	8, 1	#   S
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																			-	-	-	1		

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70. It will be seen from the above statement that the total municipal revenue of the year fell short of that of the previous year by Rs. 1,79,668. The decrease occurred in all the divisions except Dacca, Chittagong, and Bhagulpore, in which the receipts were more than in 1883-84. There was a slight decrease of Rs. 1,525 in the Howrah Municipality, but the Suburban Municipality showed a falling off of Rs. 27,457. In the former the decrease was caused by the separation of the villages of Bellore, Barrackpore, Echapore, and Mali Panchghurra from the Howrah Municipality, and their inclusion within the municipal limits of Bali. In the case of the Suburban Municipality, the decrease was due partly to the withdrawal from the operation of the Municipal Act of certain Government buildings situated in the Lower Circular Road and the Bhowanipore Road and their inclusion with the limits of the cantonment of Fort William, and partly to the removal from Kidderpore of a large number of holdings on account of the proposed wet docks. The amount of decrease in other Municipalities is shown below:—

				Rs.
Other municip	palities ia the Burdwan Division	•••		1,20,565
Ditto	in the Presidency Division			17,999
Municipalities	in the Rajshahye Division	•••	•••	31,283
Ditto	in the Patna Division	•••		34,895
Ditto	in the Orissa Division	•••		2,300
Ditto	in the Chota Nagpore Division	•••		8,329
	T	otal	•••	2,15,371

After adding to this the amount of decrease in Howrah and the Suburbs of Calcutta, the total decrease was Rs. 2,44,353.

Dacca Division Chittagong Division Bhagulpore ditto		Rs. 8,884 658 55,143
Total increase	<u>-</u>	64,685

On the other hand there was an increase of income amounting to Rs. 64,685 in the divisions noted in the margin. The net decrease was therefore Rs. 1,79,668. The general cause of this decrease was the abolition of unions from the 1st August 1884.

- 71. The increase in the Dacca Division was due to the increase in the number of holdings in the Dacca Municipality on account of the Dacca-Mymensingh Railway, and the collection of arrears of previous years in the Municipalities of Goalundo, Burrisal, Nalchiti, and Muktagacha. In the Kishoregunge Municipality there was an increase of Rs. 328 in the tax upon occupiers of holdings, which was due to the revision of assessment and to the assessment made upon new settlers. The increase in the Chittagong Division was slight.
- 72. The increase in the Bhagulpore Division was principally under the head of "miscellaneous receipts." This was due to the sale proceeds of two ranges of shops belonging to the Monghyr Dispensary being credited to the musicipal fund during the year. They have since been invested in Government securities.
- 73. The following grants were made to municipalities during the year from provincial or local funds:—

Names of Municipalities.		Amount of grant.	For what purpose.
		Rs.	•
Baidiabati	•••	1,027	Amount of dispensary endowment and subscription made over to the muni- cipality.
Burdwan		1,593	Amount of grant-in-aid made by Govern- ment for the municipal school.
Lalbagh	•••	3,600	Granted by Government for the con- servancy of the city.

Figure 1975 of the control of the co

•			•
Names of Municipalities.		Amount of grant.	For what purpose.
		Rs.	
Darjeeling	***	7,771	This amount was made up of three items:—(a) Rs. 6,483 granted by Government for the maintenance of certain roads transferred to the municipality; (b) Rs. 1,000 from the Darjeeling Improvement Fund as a contribution towards the liquidation of the Cooch Behar Loan for waterworks; and (c) Rs. 288 from Government for the construction of a drain from the Eden Sanitarium. In addition to these, the municipality received. Rs. 7,844 from the station Amusement
•			Club for certain improvements made
0		12,000	to the Town Hall.
Gya	•••	12,000	Granted from the Lodging House Fund for conservancy and lighting, and im-
			provement of drainage &c.  No explanation is given in the Commissioner's report of the purpose for which these grants were made, or the sources from which they were made.
		1	The report is a brief review of the working of the six principal muni-
Sasseram		1,100	cipalities only in the division, viz.,
Bettiah	•••	425	Patna, Gya, Arrah, Mozufferpore, Durbhunga and Chuprah. It does not contain any notice of the working of the sixteen minor municipalities in
		ĺ	the division, in all of which, except
		ł	four, the elective system has been introduced.
Deoghur	••• .	700	Granted by the Lodging-house Committee to the Municipal Commissioners for the conservancy of the town.
Cuttack	•••	135	The Commissioner's report has omitted to give any explanation in connec-
Purulia		498	tion with this item in the accounts.  No explanation given of this item in
			the Commissioner's report.

74. Incidence of municipal taxation.—The incidence of municipal taxation per head of population was twelve annas during the year. The incidence of total municipal income from all sources per head of population was one rupee and five pies.

and five pies.

75. Total sum available.—The balance at the close of last year, as shown in the accounts appended to this report, was Rs. 6,39,047, which added to the income of the year 1884-85 gave a total sum of Rs. 33,05,044 available for expenditure. The total expenditure during the year amounted to Rs. 28,06,542, as shown in the statement below, and the balance at the close of the year was Rs. 4,95,502.

76. Expenditure.—The annexed statement shows the various heads of expenditure in municipalities during the year.

The control Division   Principle   Princ																											
Part   Color   Part	1	1	188-9891	á	P. 75.012	ř	11,479	1,21,579	l					•	16.78	3,07,518	78,860	2			5 1		1	11,00	18	1,70,71	20,00
Particle   Particle	TOTAL		*9-6681	ä	28.88		46,720	1,14,387		8,949	20,518	13,962	1,78,886	2.46.000	100	1,12,045 4 m (Se	96,780			5							28,01,238
Particular   Principal   Pri	-125	-	<del>89-198</del> 1.	a	1			ž		2	<u>.</u>	1,004	186	1,88	.	8.5 8.8 8.8 8.8 8.8 8.8 8.8 8.8 8.8 8.8	8 00 <b>9</b>	3	7		7	ž ,		11	ä	1	36,781
Property Division:   Preservator Division:   Divisio	Page	_	7992-99°	ä	187	,	1	ğ :	4	2	<b>8</b>	3	¥.	Ē	_	17.	1	8	1	3				10	2	5	1
Particle   Particle	<b>#</b>		1884-145.	á	9,465		8	5,687	l	1	1,12	ā	2,0	-	1,640	93	7,878	š	2	88			3	11		•	76,800
Particle   Particle	PE		<b>48-88</b> 1	a	8,708		8	4,828	i	3	1,519	ā	33	ě	1.267	•		-	-		-				٠		78,744
	LPORE LON.		*99-1991	ä			1	52,5	Ī	2	1,480	20,0	15,480	96,636	2						-	-				-	8,14,66
Particle   Particle	Brage		799-69RT	ä				200° E		E	<b>§</b>	200	,a	2,570	400	-				-		,					1,61,466
	Divi-		198+90.	ä			6		i 		986'6	2,856	10	2	-	-		_				•					4,72,661
	1		· 48-6961	ä				20.0		8	25, 26,		<b>a</b>	ž	_		-		_	٠,			_				4,68,022
	TAGONG TBION.		1884-981	ā				*	<u> </u>	:	_	2	_		_												73,780
	jié H		1665-661	á					·	3	-			*	_	_									•	1	6 66,111
	NCCA TREOX.		*98-9881	#					! 		-			- S				_					,			- 1	12 2,42,588
District   Division			1882-84°	ä				2			_		-	-					*	-						- 1	59 2,56,112
	SEARTS		1894-92*	ā					·											•				58			2,11,550
	35		1982-94	-				-			# #		=	_			_		-	_					-		18,399
	mon.	lities in division	1984-86.				_						•	_			- 			-					_		539 5,14,425
Control   Cont	for Dry						<u>.</u>				- -			_					-							- 1	4,36,545; 3,51,539
	Tage of the last	nburban nicipality									Ę	<u>:</u>				-		- \$								- 1	1,886,609 5,34C
	- 1										•							\$		~~						- 1	8,17,586 6,00
March 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	HOS.	her munitities in the		_									-		Ę			3,100					_		•		4,70,586 8,71
	THE DAY							- :		<u> </u>	- !	_		_	019'6					_						- 1	#. # **
and the state of t	Botton	Heersh unicipali		_	\$		2	2 2			<u>.                                    </u>	-				-									- 95		2 4 8 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5
General extellaturati incided  La collection charges  (i)—Bankingtone and extellaturati incided  La collection charges  (i)—Bankingtone and expeliation  (i)—Bankingtone and expense  (i)—Litture and expen		HEADS OF EXPERDITURE. Mr.	10001	_	eneral establishment, includ- ing collection charges 23	teblic matery - th-Establishment and appli- ances for extinguishing	)-Butabilebmert and appli-	c)-Police and its contingen- cies 31	ablic health—	dines, slaughter bouses,	Copality to markets, dis-	integrates of medical	ortablishment metablishment	. and	ing meda		establish- marketa	9	ablie instruction-	4 :	printing,	to local or provins-		1 :::			Total

77.	The	expenditure	of	the	year	amounted t	to	Rs.	28,06,542	against
						Ţ	Rs.	28	.01.355 in	the pre-

						Amount of increase.	vious year, thus showing an increase of Rs. 5.187.
	<del></del>					Rs.	
1. 2.		nicipality in th	e Burdwan D	ivision	•••	4,272	The statement in the mar-
3.	Rajehahye	Division	***	•••	•••	2,871	gin shows the divisions in
4.	Dacea	**	•••	•••	•••	16,476	
5.	Chittagong Patna	**	•••	•••	***	7,669	which increased expendi-
6.	Bhagulpore	**	•••	•••	•••	10,689	ture was incurred. There
7	Orisa	**	•••		•••	1,52,982	was, on the other hand, a
••	Ot 1984	**	•••	•••	•••	1,158	
				Total	•••	1,96,067	decrease of Rs. 1,90,880 in the expenditure in
	Division e:	ns in which the spenditure duri	re was decreas ag the year.	nd.		Amount of decrease.	the other municipa- lities in the Burdwan
						Rs.	Division except Howrah,
1.	Other munic	ipalities in the	Burdwan Div	ision		98.009	
2.	Suburban M		,		•••	82,866	and in the municipalities
3.	Other munic	ipalities in the	Presidency (	Division.	•••	7.114	in the Presidency and
4.	Chota Nagp	ore Division		•••	•••	7,891	Chota Nagpore Divisions.
				Total		1,90,880	78. The heads of
	_	•••		_			charge under which in-

creased expenditure was incurred, and the amount of increase, are shown below:—

Establishment and and	ion f 15	1.42			Amount of increase.
Establishment and appl		unng	•••		7,522
Registration of births a	nd deaths	•••	•••	• • •	1,002
Repairs to markets, disp		•••	•••	•••	1,978
Maintonance of medical	institutions		•••		20,628
Vaccination establishme	nt		•••	•••	1,364
Conservancy	•••	•••	***		19,203
Other measures for the	protection of	public l	nealth		13,078
Public Works-Roads	•••	•	•••		169
Interest on loans		•••	•••	•••	1,351
Deposits and advances	•••	•••	•••	•••	15,888
Miscellaneous		•••	•••	•••	67,859
			Total	•••	1,50,042

79. There was smaller expenditure under the following heads:-

					Amount of decrease,
Establishment and col	lection ch	arges	•••		Rs. 10,815
Establishment and app	liances fo	r extinguishing	fires		35,250
Police and its continge	ncies				49,667
Buildings, slaughter-l	ouses and	l latrines	•••	•••	4,235
Water-works, establish	ment and	repairs			12,569
Establishment and app	liances fo	r watering road	a	***	982
Road-cleaning establis	hment	•••	•••		4,537
Drainage works	•••	•••			16,770
Public instruction		•••	•••		576
Survey of land	•••		•••		1,336
Other charges under "	public cor	venience"			120
Contribution to local o	r provinci	ial funds			3,458
Loans—Instalments p	sid during	the year	•••	•••	4,540
			Total	•••	1,44,855

After deducting the amount of decrease from the sum total of the items under which increased expenditure was incurred during the year, the net increase was Rs. 5,187.

80.	Establishment	and	Collection	Charges From	

	Coa	t of estal	olishme	ıt.	(	Collection charges.				
Drinzons.	1883-64	1884-86	Increase.	Decrease.	1888-84	1884-86.	Incresse.	Decrease.		
	Ra.	Rs.	Ra.	Ru.	Rs.	Re.	Ra.	Rs.		
Howrah Munici- pality Other municipali-	17,708	18,494	786		5,852	5,308	***	44		
ties in the Burd- wan Division	20,527	20,784	207		18,642	11,457	•••	2,186		
Suburban Munici- pality Other municipali-	87,404	24,668		12,796	11,684	12,268	569			
ties in the Pre- sidency Division	16,085	18,085	2,000		25,411	24,424	•••	987		
Rajshahya Divi- sion Daren Division Chittagong Divi-	18,822 9,943	14,780 9,854		 589	8,247 15,940	8,840 14,650	102 	1,890		
sion Patna Division	2,455 26,567	8,071 84,219	616 7,652		4,071 25,642	8,088 21,256		988 4,886		
Bhagulpore Divi-	8,076 8.091	8,815 8,469	789 878		8,716 5,611	8,869 5,986	 875	847		
Orisen Division Chota Nagpore Division	1,780	1,645		135		2,689		1,415		
Total	1,57,408	57,284	18,886	13,460	1,28,420	1,17,729	1,046	11,787		
j	- 1			i ,	•			l		

the statement in the margin it will be seen that there was a total decrease of Rs. 10.815 in the cost of establishment and collection charges taken together. There was an increase of expenditure account of establishment proper in all municipalities in the province, except the Suburban Municipality and the municipalities in the Dacca and Chota Nagpore Divisions. The decrease in the Suburban Municipality was due to the employment of an un-

man in the place of the salaried officer who had held that post in the municipality for several years. It is very doubtful whether this economy was conducive to efficiency in the administration of the municipality. The report of the municipality, which was received on the 6th January 1886, after repeated reminders, was very meagre in details and full of inaccuracies. It does not show a single work of importance to have been executed during the year. As, however, the scheme of amalgamating a large portion of this municipality with the Metropolitan municipality of Calcutta is about to be considered in the Legislative Council, the Lieutenant-Governor hopes the time is not far distant when the suburbs will make a better figure. The collection charges proper showed a decrease of Rs. 10,691 below those of the previous year. The decrease was distributed over all the municipalities in the Province, except the Suburban Municipality and the municipalities in the Hajshahye and Orissa divisions, in which there was an aggregate increase, under this head, of Rs. 1,046. This general decrease in the cost of collection was due to the diminished revenue which was realized during the year, the collecting agency in the majority of cases being paid by commission at a fixed rate upon the total sum of municipal dues collected by them.

81. Establishment and appliances for extinguishing fires.—The expenditure under this head amounted to Rs. 11,479, against Rs. 46,729 in the previous year. The decrease, which amounted to Rs. 35,250, was due to the non-payment by the Suburban Municipality of its share of the cost of the Metropolitan fire-brigade during the year, and was therefore only apparent. The Municipal Commissioners failed to arrive at a decision within the year as to the rate of license fee to be charged for jute warehouses situated in the suburbs, and consequently no fees were realized by them from the owners thereof during 1884-85. Twelve fires occurred in the Suburbs, destroying property to the value of Rs. 83,350. Besides these, there occurred another fire just before the commencement of the year on the river, which might have been attended with most disastrous results to the shipping in the port of Calcutta. It broke out on board the American ship Amera, lying off Matiabrooj, laden with 27,022 cases of kerosine oil. Twenty-five hours elapsed before the flames could be got under, and the loss is estimated at Rs. 2,50,000. In the Howrah Municipality the number of fires which occurred during the year was also twelve. The value of property destroyed by these

conflagrations was estimated at Rs. 61,194. In one fire only the loss was Rs. 60,000. It occurred in the premises of the Howrah Hydraulic Press, belonging to Messrs. Haworth and Company. The Commissioners issued licenses to owners of 27 jute warehouses during the year, and realized fees to the amount of Rs. 6,000. Eighty per cent. of the fees were paid to the Commissioner of Police, Calcutta, who was in charge of the entire fire-brigade establishment.

82. The expenditure under the head of lighting shows an increase of Rs. 7,522 over that of the previous year. The bulk of the increase occurred in the municipalities in the Patna Division. There was also an increase of expenditure under this head in the Suburban Municipality. This was due to 67 kerosine lights being added to the number of lights burnt

during 1883-84.

\$3. The expenditure on account of police amounted to Rs. 55,983 against Rs. 1,05,650 in the previous year, showing a decrease of Rs. 49,667. This was due to the operation of section 7 of Act IV (B.C.) of 1884, under which the proportion of the cost of police chargeable to the municipal funds of Howrah and the Suburbs is not to exceed one-fourth of the estimated total expenditure of the year. After the passing of the new Municipal Act III (B.C.) of 1884, it became illegal to expend any part of the municipal funds on the payment of the police employed in municipalities, as Part V of Act V (B.C.) of 1876, which contained provisions regarding the appointment and payment of municipal police, was omitted. Howrah and the Suburbs of Calcutta being the only two municipalities which were not relieved, under the orders of 20th February 1882, from the charge of maintaining the police force required for their watch and ward, it became necessary to pass a separate Act to meet the cases of these two municipalities. Act IV of 1884 was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of the Governor-General on the 22nd of that month. It came into force on the day on which the Municipal Act came into force, i.e., on the 1st August 1884.

84. The strength of the suburban police consisted of two Superintendents, 68 subordinate officers and 654 constables, as in 1883-84. Among the subordinate officers there were 30 Bengalis and 15 up-countrymen. In the

educt amount of decrease—

In the Suburban Municipality
In municipalities in the Rajehabye
Division ... 925

Net increase ... 20,628

rank of constables there were 75 Bengalis and 553 up-countrymen. The Howrah municipal police force consisted of three inspectors, two sub-inspectors, 15 head-constables and 312 constables.

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85. Maintenance of Medical Institutions.—There was an increase of Rs. 20,628 in the expenditure under this head during the year undor report. The increase occurred in all the divisions, except the Suburban Municipality and the municipalities in the Rajshahye Division. The statement in the margin shows the amount of increase in each division.

86. Vaccination.—The statement below shows the results of vaccine operations carried on during the year in municipalities and public dispensaries:—

Number of muni- cipalities and dis-		1	RE OF PERSONS V	PERCENTAGE OF SUCCESSFUL CASES.		
peneries to which veccinators were attached.	Number of vaccin- stors employed.	Maie.	Female.	Total.	Primsry.	Re-vaccination.
180	240	49,428	87,618	96,088	94'78	68'75

87. The subjoined statement shows the number of veccinations which were performed with bovine lymph during the year under review in some of the municipalities in Bengal:—

Total number	Parita	it.	, , , , , , , , , , , , , , , , , , ,	CIVATION.	PRECENTACE OF BUCCHSCHIC CAMPA TO TOTAL VACUUMATRIC		
vaccinated.	Number vaccin- sted,	Number suc- confully vac- clusted.	Number revisconsted.	Number successfully re-vaccin- ated.	Primary.	Re-vaccination.	
7,808	7,654	7,161	140	78	93-65	- 48'99	

88. During the year the Compulsory Vaccination Act, V (B.C.) of 1880, was brought into operation in the municipalities named below: the law was in force in 81 towns:—

# Names of Towns.

1.	Bali.	1 8.	Hazaribagh.
2.	Brahmunberiah.	9.	Kotechandpore
3.	Comillah.	10.	Patna.
4.	Cuttack.	-11.	Pooree.
5.	Darjeeling.	12.	Purneah.
6.	Deoghur.	13.	Sahibgunge
7	Durchhungo	14.	Shereuore.

89. The provisions of the Act, while affording sufficient protection to children and permanent residents of towns, have failed to secure an equal measure of benefit to immigrants, visitors, and temporary sojourners. To remedy this defect it has been proposed to amend the Act—firstly, by permitting notices to be served on the parents of children, in the same way as in the case of adults, requiring such children to be vaccinated within fifteen days of the service of notice; secondly, by authorizing the Health Officer to require any unprotected person on board any vessel arriving in the Port of Calcutta to be vaccinated; and thirdly, by requiring persons occupying houses, and the masters of vessels, to afford reasonable access to a public vaccinator to ascertain whether the immates are protected or not. A Bill to this effect has been introduced in the present session of the Bengal Legislative Council.

90. The table bolow exhibits collectively the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination, in connection with their sanitary duties:—

	CIRCLES.						RPUTY SANITARY 414810NEER.	BY THE DEPUTY SUPERINTENDENTS OF VACCINATION.		
		Cı	eclra.			Number of officers,	Number of villages inspected.	Number of afficers.	Number of villages inspected.	
Matropolit Darjeejing Eanch; Sontlai Pe Easter I Orissa Boha	engal	*	   	Total		111111111111111111111111111111111111111	612 98 479 51 133 903 399	There were no Deg in thes	2,651 164 25 334 uty Superintendente e Otroles.	

91. Water-supply.—The expenditure under this head shows a decrease of Rs. 12,569 from that of the previous year. The divisions in which there occurred decreases and increases are shown below:—

_					of decrease. Rs.
In	municipalities	in the Burdwan Division,	except Howrah	***	1,07,956
	Ditto Ditto	in the Rajshabye Division in the Dacca Division	• •••	•••	9,173 938
	DIMO	III CITA TAGOR DIVISION	•••	***	700
		Total	al decrease		1,18,062

area and the same and the same and the same and the same and the same and the same and the same and the same a		Amount
		Ra.
In the Howrsh Municipality	•••	6,750
In the municipalities in the Presidency Division, except the	e Subar-	100
ben Municipality which spent nothing under this head	***	917
In the municipalities in the Chittagong Division	***	475
Ditto in the Patna Division		575
Ditto in the Bhagulpore Division		95,966
Ditto in the Oriesa Division	•••	36
Ditto in the Chota Nagpore Division	•••	774
Total increase	•••	1,05,493

After deducting the amount of increased expenditure from that of decrease, the net decrease was, as stated above, Rs. 12,569.

92. During the year the construction of the Burdwan water-works was completed, and they were formally opened by the Licutenant-Governor on the 4th November 1884. The regular supply of water commenced from the 1st December. The measure has proved to be of great benefit to the inhabitants of the northern portion of the town in which the pipes have been laid and hydrants set up. It is reported that at first many of the inhabitants were unwilling to use the filtered water, but the prejudice soon died away, and now about 99 per cent. of the inhabitants have begun to use it. Owing to scanty rainfall during the past two years, many of the tanks in the town dried up, and there would have been scarcity of water, if the water-works had not been completed. The supply of water is ample, and the Government Chemical Examiner is of opinion that "the water is of good potable quality." It is stated that the Commissioners have sanctioned house connections, which will soon be carried out. There were creeted 60 hydrants during the year, but applications for more have been made by the inhabitants. The people living in the southern part of the town draw their supply from the Banka nulla and the Eden Canal.

93. lu the Serampore Municipality, the manager of the Wellington Jute Mills had a large cistorn constructed, capable of containing 73,000 gallons of water from the river of comparatively pure quality, for the benefit of

the work-people in the Mahesh and Rishra bustees.

94. The scheme for supplying filtered water to the riparian municipalities lying between Howrah and Serampore, referred to in paragraph 97 of the report for 1883-84, did not make much progress during the year. Plans and estimates of the scheme were under preparation by the Executive Engineer of the Burdwan Division, whose services have been lent by Government for the purpose, free of cost. A meeting of delegates from the municipalities of Howrah, Serampore, Bali, Baidyabati and Kotrung was held, and it was decided that the municipalities should make a pro rate contribution to meet the cost of the plans and estimates.

95. In the Presidency Division, the municipalities in the district of the 24-Pergunnahs obtain water from local tanks and rivers, but the sources of supply are neither good nor abundant. In some of the municipalities, such as Baranagore, South Barrackpore, North Barrackpore and Naihati, the chief source of supply is the river Hooghly, but the people living in the interior have to depend upon tanks and ponds which dry up in the hot season. Bussirhat, Taki and Baduria are supplied by the river lchamatty, and Goverdanga by the Jumna. With the exception of Birnugger, every municipality in the district of Nuddea has a river flowing by it, and a part of the population draw their supply of water from them. The river Jellinghee supplies water to Kishnaghur, the Hooghly and the Haripore khall to Santipore, the Churni to Ranaghat, the Bhugirathee to Nuddea, the Gorai to Kushtea and Coomerkhally, and the Bhoirub to Meherpore. The water-supply of the Jessore Municipality also is obtained principally from the Bhairub. The water of this river is fair in the rains, but bad in the cold season, when it becomes little better than a stagnant pool. In Khulna the water-supply is drawn from the rivers Bhairub and Rupsa. In the Moorshedabad district the main source of supply for the towns of Berhampore, Lallbagh and Jungipore is the river Bhagirathee. The municipality of Kandi is supplied with water by the river Mourukhee.

96. In the Rajshahye Division, opportunity was taken by the Commissioners of the Rampore Beaulean and Nattore municipalities, at the time of the flooding of the Ganges in the rainy season, to flush out all the stagnant pools.

tanks, and wells in these towns.

97. In the Dacca Division, nearly two-thirds of the population of the town of Dacca are now supplied with filtered water from the water works; the rest resort to tanks, wells, khalls and the river. The Connaught extension of the water works, referred to in paragraph 95 of the report for 1883-84, was completed during the year under report, and a new line of pipes is being laid through one of the principal streets of the town at the cost of a native gentleman, Baboo Madan Mohan Bysack, who has made a gift of it to the Municipality in memory of his late brother Baboo Lal Mohun Bysack.

98. In the Bhagulpore Division, the water-works project for the town of Bhagulpore, referred to in paragraph 100 of the report for 1883-84, did not make much advance during the year under report. Materials for the construction of the works were being collected when the year closed. The Government of Bengal has lent the services of the Superintending Engineer and his subordinates for the undertaking, free of cost. Since the close of the year a great advance has been made, and the works will probably be completed

in the course of the present year.

99. In the Orissa Division, the town of Cuttack mainly receives its supply of water from the two rivers that surround it, and also from scattered wells. During the rainy season the floods in the rivers cause the water to be exceptionally muddy, and make its use for drinking purposes undesirable. The wells and tanks situated near the rivers also become unclean from percolation of flood-water from the rivers. Noting has yet been done towards the introduction of water works.

100. In the Pooree Municipality the water-supply is entirely drawn from wells and tanks. There are three large tanks within the town. These are called the Nurendra tank, the Markanda tank, and the Indradrumona tank. The greater number of the tanks are useloss for drinking purposes, as they contain foul water. There is a large number of wells in this town, but not fit for use. During the pilgrim season, when people from all parts of India assemble here in immense numbers, great difficulty is experienced in procuring good water, and the poorer pilgrims and lower classes generally are compelled to use whatever they can get, and the town is constantly exposed to the risk

of pestilence.

101. The Commissioner of the Division thus writes on the subject :-- "The very unsatisfactory nature of the water available in most of the tanks and wells in Poorce attracted my notice when I went there on inspection during the last cold weather. I requested the Civil Surgeon to examine the well water of the different parts of the town, and the following extract from Dr. Lyons' letter will show the result of his examination, and the causes to which this bad state of the water-supply is attributable. He says: 'I have examined two samples of well water from each of the seven, sahies of the town, and one from the Nurendra tank, much used by the town people and by the pilgrims who visit Poorce \* \* \*. All fifteen samples showed the presence of organic matter in solution, and sand in suspension; besides in eleven of them (including the Nurendra tank), insects and various forms of life were visible, sample No. 1 being the worst, in which eight different forms of insect life were observed under the microscope. The soil in which the town of Pooree is built is extremely permeable, and sewage, spillage and the like quickly gravitates to the sub-soil water level, which according to season ranges but from 6 feet to 11 feet from the surface. The drainage of the town is at present but partially carried out, and conservancy by the municipality is very limited. Hence the scakage from the private latrines and from the house drains, often situated not far off from housewell, contaminates the drinking water-supply, and without exception no well in the town can in these circumstances be regarded as free from organic taint \* \* . Even with a more efficient system of drainage and conservancy it does not seem practicable to overcome entirely the difficulty of providing a pure drinking water-supply otherwise then by a system of filtration, and obtaining the supply from a source free from contamination.'

192. Conservancy.—The expenditure under this head amounted to Rs. 5,18,339 against Rs. 4,99,136 in the previous year. The increase occurred in the divisions named below:—

In the Howrah Municipality In the other municipalities in the Burdwan D In the other municipatities in the Presiden	Division	 nt fha	Amount of increase. Re. 2,818 14,795
Suburban Municipality In the municipalities in the Rajshahye Divisi Ditto in the Dacoa Division	 on	 	1,077 5,714 2,707
Ditto in the Patna Division	• •••	•••	8,794
	Total		35,405

103. On the other hand there was decreased expenditure under this head in the municipalities in the undermentioned divisions:—

			Amount of decrease.
In the Suburban Municipality	•••		3,072
In the municipalities in the Chittagong Division	•••	• • • •	6,336
Ditto in the Bhagulpore Division	•••	•••	2,733
Ditto in the Orissa Division	•••	•••	2,526
Ditto in the Chota Nagpore Division	•••	•••	1,535
	Total		16,202

Deducting the amount of decrease from the total of the increase, the net increase was Rs. 19,203.

104. The work of conservancy in the Howrah Municipality so fur as regards the removal of surface refuse, the sweeping of streets and the clearing of drains was carried out with efficiency, but the arrangements for the removal and burial of the night-soil of the town were not satisfactory. The various trenching grounds leased by the municipality having been in use for several years have become thoroughly saturated with night-soil and the deodorizing properties of the earth have been to a great extent destroyed. The Commissioners propose to cease operations in these lands for some time, and to sow them with strong feeding crops, such as reans grass, sugarcane, &c. In almost all the other municipalities in the Burdwan Division, the streets were regularly swept by sweepers employed for the purpose, and the sweepings were utilized in filling up unwholesome tanks, holes and hollows within municipal limits.

105. The conservancy arrangements of the Suburbs of Calcutta were very unsatisfactory. The roads were swept at uncertain intervals and the drains were never properly cleared of deposits of earth and the refuse which flows from house drains. The work having been given out on contract is constantly ill-performed. The night-soil service was also perfomed very indifferently. In the other municipalities in this division, there was no uniform system of conservancy maintained for the sweeping of streets and removal of refuse and night-soil. In Barripore, Joynagore, Taki and Baduria in the district of the 24-Pergunnahs, in Nuddea, Kumarkhally and Meherpore in Nuddea, in Moheshpore in Jessore, and Satkhira in Khulna, there was no fixed establishment of coolies. In the North Dum-Dum Municipality in the 24-Pergunnahs, in Kushtea in Nuddea, and Debhatta and Chanduriah in Khulna, there was no conservancy establishment at all. In all these places temporary coolies were employed at intervals when towns of Jessore, Berhampore and Laibagh. Most of the roads in these towns were swept daily, and the sweepings and other refuse were regularly removed in carts and baskets to the places assigned for their deposit. In the latter two municipalities drains were regularly cleaned by drain coolies, and dead bodies of paupers were carried away by domes employed by the municipalities and burnt at the municipal cost.

106. In the Rajshahye Division, the conservancy of the towns of Dinagepore, Rungpore, Rampore Beauleah, Darjeeling, Pubna and Kurseong was well looked after. In Darjeeling the street sweepings and garbage were carried away in spring carts drawn by ponies, and shot down a precipice below a location called the "Ferndale" on the Victoria Road. To facilitate the work of removing the refuse, numerous boxes for depositing street sweepings and garbage have been provided in the bazar alongside the roads, and at

the expense of owners in private compounds.

107. In the Dacca Division, the conservancy arrangements of the towns of Dacca and Naraingunge were commensurate with the means of those municiplaities. The street sweepings and garbage of the towns of Dacca, Naraingunge, Furreedpore, Burrisal, Nasirabad and Muktagacha were utilized in filling up pits, holes and low grounds. Those of Goalundo were removed to the adjacent chur, where they were burnt. The sweepings in Madaripore, Nalchiti and Jhalokati were thrown into the river or khall flowing by. In Jamalpore and Sherepore these were disposed of by private individuals; in the former in their own compound, and in the latter at a public place provided for the purpose in a mohullah called Madhabpore.

108. In the Bhagulpore Division, the conservancy supervision in the towns of Monghyr and Bhagulpore was satisfactory. In Monghyr the sweepings were regularly removed every day from the roadsides, and utilized in filling up unwholesome hollows and useless wells in the town. The contents of reservoirs and coss-pools were removed in barrel carts, and were disposed of in pits in the municipal waste grounds set apart for the purpose. For purpose of complete supervision, the town was sub-divided into two divisions, and each division was placed in charge of an overseer with an adequate establishment. In Bhagulpore the sweepings were carried to the public garden, and there

utilized as manure for enriching the soil.

The conservancy provisions of part VII of Act V (B.C.) of 1876 was extended to the following municipalities during the year:-

> Bhuddessur. Bansberiah,

Culua, Joynugger, and Serajgunge.

Part IX of Act V (B.C.) of 1876, regarding the regulation of markets, was extended to the Patna Municipality during the year.

Act VI (B.C.) of 1878, which provided for the cleansing of all public and private latrines, was extended to the Shahagunge Mohullah of the Hooghly and Chinsurah Municipality, and to the municipalities of Rampore Beaulean and Naraingunge.

Part IX of Act III (B.C.) of 1884, which corresponds to Act VI (B.C.) of 1878, was extended to the Raneegunge Municipality towards the close of

the year.

Part X of Act III (B.C.) of 1884, which corresponds to part IX of the old Municipal Act and contains provisions for the regulation of markets, was extended to the municipalities of the Chittagong, Baidyabati, Raneegunge, and

Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the municipalities of Howrah, Jessore, Dacca, Naraingunge, Nasirabad, Chittagong, Sitamarhi, Doomraon, and Monghyr.

110. The following table shows the proportion of total income spent under

the head of "Public Health" in the municipalities of the different divisions during the year 1884-85:-

Numes of Divinio	obs.					Percentage
Burdwan	***	•••	•••	•••	•••	52.27
Presidency	•••	•••		•••		35.83
Rajshahye		***	•••	•••		55.95
Dacoa.	•••	•••	•••	•••		52.98
Chittagong	•••	•••	•••	•••	•••	48.50
Patna	•••	***	•••	•••	•••	52.72
Bhagulpore	•••	•••	•••	***	•••	69.61
Orissa	• • •	•••	•••	•••	***	49.49
Chota Nagpe	ore .	***	•••	•••	•••	56.37

The percentage of total municipal income spent on the protection of "public health" in the towns in Bengal was

48.52

111. During the year the Sanitary Commissioner visited the municipalities

1. Old M 2. Saheh 3. Bhage	aldah. gur.ge, ilpore.	2. Gya. 3. Monghyr. 4. Janaipore. 6. Monaferpore. 7. Chupra.	In August. 22. Kurneong. 23. Ducca. 24. Naraingunge.	name ward to t He
6. Herha	mpore. 1	8. Motihari, 9. Bettiah.	In November.	had
7. Hngli 8. Boory	h Bazar.	In March.	25. Hooghly. 18. Serampore.	less e
In I	ebruary. 2	<ol> <li>Buburhs of Cal cutts.</li> </ol>	20. Setriphote:	
9. Burdy		In May.	In December.	vious
11. Arrah		1. Darjeeling.	27. Howrah.	wher

named in the margin, and forwarded reports of his inspections to the Municipal Commissioners. He reported that improvements had been effected, to a more or less extent in all the towns inspected, in comparison with their previous condition, except in Chupra, where he observed a retrogression, and in Soory, Gya and old Maldah

where little or no progress had been made. The sanitary condition of Burdwan, Darjeeling, Monghyr, Kurseong, Berhampore, Lalbagh or City Moorshedabad, Hooghly and Chinsurah, Howrah, Durbhunga and Purneah was reported by him to be fairly satisfactory. The towns noted below were unfavourably reported on by him—

- 1. Bettiah.
- Jamalpore.
- Motihari.
   Naraingunge.
- 5. Arrah.

- 6. Dacca.
- Serampore.
- Patna.
   Suburbs of Calcutta, which he considered to be the worst of all

The Sanitary Commissioner also inspected during the year in company with the Civil Surgeon of the 24-Pergunnahs two bustees in the Suburban Municipality, called the Moti Jheel bustee and the Kantal Bagan bustee, and forwarded a joint report indicating the defects observed in them, and the recommendations for their reclamation and improvement.

112. Public Instruction.—The amount spent on education by municipalities in these provinces during the year 1884-85 was Rs. 86,729 against Rs. 87,305 in the previous year. The decrease occurred in the municipalities in the Burdwan, Dacca, Patna, Orissa and Chota Nagpore Divisions. The statement below shows the classes of institutions to which municipal support was given—

Classes of Institutions.		ment institution of municipa grant.	Institutions under publiss, management maintaine at by municipal boards. Amount of municipal grant.	nd private manage-
Secondary education.		Rs.	Rs.	Rs.
For boys—				
High English schools		3,770	1,280	18,980
36:111 3	•••	600	578	12,211
	•••	694	3,728	6.117
Do. vernacular do		094	0,140	0,117
For girls—				
Middle English schools		•••		180
Do. vernacular do		•••	•••	391
Primary education.				
For boys-				
Upper primary vernacular schools			•••	3,933
Lower do. do. do.	***	•••	•••	6,905
	•••	•••	•••	•,-
For girls—			842	2.576
Upper primary vernacular schools	•••	•••	842	
Lower do. do. do.	•••	•••	***	2,515
Special education.				
Engineering and survoying schools	•••	•••	306	•••
Total		5,064	6.73	53,898
	***			

During the year Rai Goluk Chundra, Bahadoor, a resident of the town of Chittagong, in commemoration of the visit of the Licutenant-Governor to that town, made a donation of Rs. 2,000 for the construction of a suitable building for the local municipal school.

113. Public Convenience.—The expenditure under this head amounted to

	Amount of decrease, Rs.
Municipalities in the Burdwan Division other than Howmh Municipalities in the Presidency Division other than	2,562
the Suburbs of Calcutta  Municipalities in the Bhagulpore Division  Ditts in the Chota Nagpore Division	12,139 23,316 1,838
Total	89,860
	Amount of moreuse.
Municipality of Howrah	6,170 2,713
Municipalities in the Rajshahye Division Ditto in the Dacca Division	4,042 13,871
Ditto in the Chittagong Division Ditto in the Patna Division	374 10.853
Ditto in the Orissa Division	641
Total	38,663
Net decrease	1,287

Rs. 6,75,199 against Rs. 6,76,486 in the previous year, thus showing a decrease of Rs. 1,287. The decrease occurred in the municipalities in the Burdwan and Presidency Divisions other than those of Howrah and the Suburbs of Calcutta, and in the Bhagulpore and Chota Nagpore Divisions. There was on the other hand increased expenditure incurred in the Howrah and Suburban Municipalities, and in the municipalities in the Rajshahye, Dacca, Chitta-gong, Patna and Orissa Divisions. The table in the margin shows in detail the amount of increase and decrease which occurred under this head in each division.

114. Under the provisions of section 30 of Act III (B.C.) of 1884, the roads named below situated in the Rungpore Municipality were excluded from the operation of that Act, and transferred to the charge of the District Road Committee of Rungpore—

 The road from the First Moonsit's court to the Nawabgunge outpost vid Moonshipara.

2. The road from the first lamp-post in Nawabgunge, going eastward and running past the sal topes, to the Dalputty road (part of

the main station road No. 1).

115. Working of Act V (B.C.) of 1883.—In paragraph 117 of the report for 1883-84, it was stated that to provide for the registration and control of porters and dandewallahs in the hill stations in these provinces, Act V (B.C.) of 1883 was passed. By a notification, dated the 25th May 1883, the Act was extended to the Darjeeling Municipality with effect from the 15th June following, but the law was actually worked from the 1st January 1884. Under

1883 was passed. By a notification, dated the 25th May 1853, the Act was extended to the Darjeeling Municipality with effect from the 15th June following, but the law was actually worked from the 1st January 1884. Under section 4, the Vice-Chairman of the Municipality was appointed registering officer. Under section 10 a table of rates of hire was framed by the Municipal Commissioners, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours. It was approved by the Licutenant-Governor and published in the Calcutta Gazette. A copy

of the notification is annexed. From 1st January to 31st December 1884 the number of licenses granted was 697. Thirteen licenses were returned during the year, there were therefore 684 licenses in force on the 31st December. One hundred and fifty brass badges were issued during the year at a cost of Rs. 155. It is reported that though coolies frequently offered themselves for hire without their badges, no action was taken under section 9 of the Act, as it was desired to work the law with moderation. It was for this reason also that no action was taken under sections 12, 13, and 14, though numerous complaints were received against the coolies by the Registering officer. A sum of Rs. 493-4 was expended by the Municipality in working the Act, but it is expected that the expenditure will be much less in future years. It is reported that the Act has conferred great benefits to the visitors to Darjeeling. Before it was passed, the station was infested by lahourers, mostly Thibetans, who worked at their pleasure and took what rates they chose to ask, and who made themselves obnoxious in a variety of ways, were insolent, clamorous and turbulent, and completely beyond any control except what the police could exercise over offences committed in their sight. Now there are 700 registered coolies in the station, a number quite sufficient for the wants of the place, who know what thier duties are and at what rates they are entitled to be paid. The fact that the coolies are now identifiable has made them

more amenable to control. As yet there has been no prosecution under the Act, as complaints to the Registering officer have had the effect of procuring

compliance with the provisions of the Act.

116. Loans contracted by Municipalities.—The following statements show the loans that have been obtained by municipalities and other corporations from Government and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879. The first statement was published in the Calcutta Gazette of the 23rd December 1885 in accordance with the rules issued by the Government of India under the Loan Act. Both the statements were prepared from the accounts kept in the office of the Accountant-General, Bengal.

Statement of special loans made to Municipalities and other Corporations and Public Bodies in Bengal during the year 1884-85.

Amount of loan sanctioned.	Part.	Date of order authorising .	Balance of last year.	Amount ad- vanced during the year.	Total,	Amount repaid.	Palance of the loan at close of the year.	Amount of interest realised and credited to revenue.	Amount of interest unpaid,	Reylets.
Rs. A. P.	_		Rs. A.P.	Rs. 4. P.	Rs. A. P.	Rs. 4. P.	Bs. A. P.	Bs. 4. P.	Rs. 4. P.	
78,31,126 16 3	*	Government of India, Financial Department No. 131, dated 17th April 1879.	71,07,194 12 10	•	71.07,194 12 10	1,43,991 15 5	68,43,212 13 6	8,06,531 12 7	•	The works undertaken by the Coponicus with the bons have all been coppleted except the mating up of the coppet.
17.65,606 6 9	#	Government of India. Financial Department. For 1889, dated 17th July 1871.	17,45 000 0 6	į	17,65,000 0 0		17,63,000 0 0	39,712 S O	30,712 8 0	Princep's that and Tolly and its the rest of the rest
63,49,349 \$ 0	2	Act IV (B.C.) of 1880	8 6 961,78,94	:	49,64.798 9 3	1,03,69\$ 6 10	45,65,003 2 5	9,22,441 13 2	1	
22,60,060 0 0	*	Act IX (B.C.) of 1871	0 0 000.08.01	I	10,50,000 0 0	•	16,50,006 0 0	9 9 906'48	£ 900°F	strained pending issue of E. a. orders from Corresponding to the Interestination
I	*	Government of India.  Prostoid Department.  No. 2440, dated 30th  December 1884.	1	(a)14,25.000 0 0	18.25,009 0 0	•	18,25.000 9	1	•	of the deck-works.
		Total	1,49,40,081 8 1	18.25,000 U Q 1,65,45,981	1 9 186'91'59'1	2,67,675 6 3	1,62,78,905 15 10	6,96,796 1 9	64,012 8 6	
6,100 0 0	#		0 0 u19	:	610 6 0	610 0 0	1	3 0 18	I	
9 400'0#	Ŧ	December 1874. Government of India, Financial Department, No. 954, dated 17th Pebruary 1877.	85.256 8 7	ı	35,256 8 7	1,465	* 525.75	1.501 0 7		. *,
		Total	35,896 6 7		\$3.896 6 7	2.073 2 3	53,823 4 2	1,625 7 0	;	
11,100 0	**		4,61,190 0 0	j	4.61.100 0 0	1	(6) 4,61,109 9 0	1		; ·
		GRAND TOTAL	8 81 779,71,88,1	16,25,000 0 0	16,25,000 0 0 1.70,42.977 12 4	2,69,719 R 8	2,69,719 R 8, 1,67,73,229 4 0	6 8 114'88'5	64,012 8 0	

(4).—This is a temporary loss to be rapaid when the guarantoed loss for the construction of the Eddorpove drets is raised.
(6).—This has been written off under the orders of the Government of India. France and Commerce Department, No. 3812, dated 28ed October 1883.

Statement of Leans raised by Musicipalities and other Public Bodies outside Government Account during the year 1884-86.

Совроматоря васитійе боли.	Date of order authorising loan.	Amount of ican	Bate of interest.	Barance of loan of itst year.	Amount of bean rates of dumig the year.	Total.	Amount repaid.	Balance of loan Amount repaid, at cleas of the year.	Amount of mierest due.	Anores of interest paid.	Amount paid into Shaking Pund up to slat March 1989,
		ä		BS. 4. F.	Es. A. P.	Rs. A. P.	Rs. A. P.	Ra 4. P.	Re. A. P.	Be. A. P.	14.4
Calcutta Municipality—  Loans with 2 per cent. Reserve 17th May 1882; 16th f  Pund.	17th May 1882; 16th { Pebrusry 1888.	15,00,000	6 per cent	0 0 009'08'69	i	0 0 000,99,690	\$3,82,100 0 0	46,17,500 0 0	901 90	9 got 79 7	(a) 28-401 0 0
Louns with 1 per cent. Reserve   11th July 1885; 30th fund.	11th July 1885; Soth { Jane 1884.	14,00,000		10,49,390 0 0	15,60,040 U 0	25,44,300 0 0	İ	25,48,9%0 0 0 0.			(b)14,800 to 0 (c)588 to 6 (d)676 to 1
Total		98,99,600		80.47.100 0 b	15,00,000 0 0	90,47,966 0 0	25,82,100 0 0	71,65.90+ 0 6	4.64,108 6 2	466,109 6 2	4,04,778 1 TA
Darjeeling Municipality	26th May 1879; 23rd December 1983; 17th	69,600	6 per cent	46,540 0 9	1	49.500 0 0	2,564 0 B	47,000 0 0	2,885 9 9	2,965 0 0	l
Port Commissioners		80,00,000	4 per cent,	30,00,000 0 0	1	30,04,000 0 0	1	80,00,000 0	1,53,375 0 0	1,78,090 0 6 (e) 1,88,500 (7)306 (e) 26,000	(d): 85,500 0 0 (f)306 3 5 (g)belges 3 5
Burdwan Municipality	201 February 1898		1.00.000 is per cent.	9		0 000		0 0 063'60'1	5.310 7 3	8 796.4	1,35,306 3 5B
					13.00,030 0 0	1,36,97,400 0 0	23,64,400 6 0	1,03,12,506 0 0	6,67,778 13 5	6,32,080 16 6	5,62,578 5 0

(4) Amount of investment on second 2 per cent. Reserve Fund constanding on 51st March 1865.
(5) Amount of investment on second 1 per cent. Easter Fund.
(7) Cask with the North-Constraint of second 1 per cent. Easter Fund.
(8) Cask with the North-Constraint of second 1 per cent. Easter Fund.
(9) Cask with the North-Constraint of Second 1 per cent. Easter Fund.
(9) And with 5 person on second 1 per Truel. Second Fund.
(9) And with 5 person on cent. Fund. Second Fund.
(9) And with 5 person on second Port Truel. Loon Shiring Fund.
(9) And with 5 person of Second 1 per value of investment and cash set on 3 ist March 1865, where paying off the debeniure of 1664, but the Municipality in their statement, furnished to this Office, have shown there papers plus first cash said to the Subing Fund.
(9) And the support purpose of the contribution, and the interest in the North-Constitution of the contribution, and the interest as

117. Working of the Pilgrums' Lodging-house Act IV (B.C.) of 1871.—This Act as amended by Act II (B.C.) of 1879 and Act I (B.C.) of 1884 was in force during the year in the towns of Poorce, Gya, Deoghur, Ooloobrish in the district of Howrah, Raneegunge in Burdwan, and Gurbetta in the district of Midnapore. In Baneegunge there were no proceedings taken under the Act, as all the hotels or lodging-houses in the town were closed, and no applications

were received for the grant of licenses.

118. In Poorce 5,802 houses affording accommodation for 10,695 lodgers were registered under 314 licenses. The income of the year from fees and fines amounted to Rs. 6,075-6-6 against Rs. 4,580 in the year before. The increase was due to a large influx of pilgrims during the last Dolejattra festival, the time being a propitious one for pilgrimage from a Hindu point of view. The total receipts of the year, including the closing balance of 1883-84, amounted to Rs. 7,516-10-2. The charges under all heads, including Rs. 2,000, which the Lodging-house Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 5,190 against Rs. 7,041-12-3 in the previous year. There were 41 prosecutions instituted under the Act during the year against 74 in 1883-84. Convictions were obtained in 36 cases, two trials resulted in acquittals, and three cases were pending at the close of the year. The only medical charity which was managed by the Lodging-house Committee was the Pipli Dispensary. It afforded relief to 138 indoor and 1,749 outdoor patients, and cost the Committee Rs. 1,085-11-5 for its maintenance, besides a contribution from Government amounting to Rs. 302-10-3. The average cost of dieting each patient was one anna and five pies only. During the year several batches of poor pilgrims came from the North-Western Provinces to visit the temple of Juggunnath, and were obliged on account of their poverty to take shelter in the gardens of their pandahs (priests). The pandahs were prosecuted under clause 19 of the bye-laws under the Lodging house Act.
The cases were pending when the year closed. The Commissioner of the Orissa
Division considers the lodging-houses in Pooree to be hot beds of disease, and Division considers the lodging-nouses in Foores to be not been or disease, and the houses are so closely packed that there is little or no ventilation. He adds—"I see no immediate possibility of any improvement till the railway is extended to Pooree, when pilgrims will have less necessity to linger in order to rest and recover their strength before the home journey. If the country around were favourable to camping, I believe few would use the lodging—houses, but the country is so wet and undrained that there are no suitable camping grounds." The inspection of the conservancy arrangements within the great temple was made by the members of the Sub-Committee appointed by the President of the Lodging-house Committee for this duty. The inspection of the lodging-houses was made by the Health Officer with the assistance of the municipal staff.

119. In Gya 546 licenses were issued for the accommodation of 17,057 lodgers against. 452 licenses for 15,558 pilgrims issued during the previous year. Fifty new certificates were granted by the Health Officer under section 6 of Act IV (B.C.) of 1871 against 21 issued during the year 1883-84. The certificates were given to owners of lodging-houses after personal inspection of the houses by the Health Officer, and on his being satisfied that the houses were sufficiently ventilated and had within a reasonable distance a sufficient supply of water fit for human consumption, and had also sufficient privy accommodation, and were otherwise fit for the reception of lodgers. On the production of these certificates, the requisite licenses were granted by the Magistrate under section 3 of the Act. The receipts of the year, including a balance of Rs. 804-11-1, amounted to Rs. 14,754-3-1, and the expenditure amounted to Rs. 13,711-15-1. There was a balance of Rs. 1,042-4 in hand on the 31st March 1855. There were 92 prosecutions instituted for breaches of the provisions of the Act, and the aggregate amount of fines realized was Rs. 1,100-4. The Lodging-house Committee contributed to the municipality

a sum of Rs. 12,000 for the following purposes :-

For the conservancy of the town	•••	•••	•••	5,383
For the improvement of drainage For the construction of a building i	ik. Dil	i. 17	•••	2,617 4.000
For the construction of a building i	or me rusi	um trosbinst	•••	4,000
•		Total	•••	12,000

97957 10797

The Committee under the Act consisted of three official and three non-official members. They met only twice during the year. It is stated that they had no occasion to hold more meetings, as all conservancy matters under the Act were dealt with at the ordinary monthly meetings of the Municipal Commissioners. The number of deaths among pilgrims was 244 against 115 in the previous year. The increase was accounted for by the Health Officer as being due rather to more accurate registration of deaths and closer supervision over the pilgrims than to any actual increase of mortality, as there was no epidemic of cholera or fever during the year. During the pilgrim seasons the lodging-houses were constantly visited by the Health Officer; and where cases of cholera occurred, the houses were disinfected by sulphur fumes and other means.

120. In Deoghur 149 licenses were issued during the year for the accommodation of 3,631 lodgers against 137 licenses granted in the previous year. The receipts of the fund, including a balance of Rs. 601-1, amounted to Rs. 1,221-7, and the expenditure to Rs. 1,028-4 11, leaving a balance of Rs. 193-2-1 to the credit of the fund at the close of the year. The Lodging house Committee gave a grant of Rs. 700 to the local municipality for expenditure on the conservancy of the town, and constructed a reservoir for water and a well at a cost of Rs. 238-7-6. The Committee met three times during the year, and exercised a strict supervision over the working of the Act with a view to provent the accommodation of pilgrins in unlicensed houses. The working of the Act in the town of Deoghur was on the whole

satisfactory.

121. In Ooloobaria 20 applications were received during the year for the grant of licenses to open lodging-houses. In all the cases licenses were granted on the certificate of the Health Officer as to the fitness of the houses for the reception of lodgers. The receipts of the fund including an opening balance of Rs. 148-2-9 amounted to Rs. 562-6-9, and the expenditure to Rs. 473-1-4. The conservancy establishment employed by the Committee consisted of two sweepers at Rs. 5 each per mensem for sweeping the streets daily, two mehters at Rs. 9 each for removing night-soil and urine from the public latrines and urinals in the town, of which there are two of each kind, and one peon at Rs. 5 for supervising the work of the sweepers and the mehters. Besides these, there were six more mehters employed by the Committee, who were paid by the lodging-house keepers and other residents of the town for removing filth from their houses. The night-soil of the town and the street sweepings were daily removed to a considerable distance from the town, and there buried under ground at a proper depth from the surface. The Committee held nine meetings during the year and took a great interest in the working of the Act.

122. In Gurbetta, the working of the Act commenced from the 1st January 1884. The receipts of the fund during the year 1884-85 amounted to Rs 110-8, and the expenditure to Rs. 68-2-3. A set of bye-laws was framed under section 37 of Act IV (B.C.) of 1871, and approved by the Lieutenant-Governor under section 38 thereof on the 11th November 1884. The Lodging-house Committee, which consisted of three official and three non-official members, held three meetings during the year, and were very careful in supervising the working of the Act in the town. Three prosecutions were instituted during the year under section 17 of the Act, in two of which the accused were convicted. A sweeper was employed by the Committee on a salary of Rs. 4 per mouth for sweeping the streets of the town and separate places were fixed for the burial and burning of corpses. It is reported that since the enforcement of the provisions of the Act the mortality in the town of Gurbetta has considerably diminished, and there was not a single case of cholera or small-pox during

the year.

123. Action taken by Government under sections 63, 64 and 65 of the controlling sections of the Municipal Act.—These sections are numbered 59 to 66. The Select Committee in the report on the Municipal Bill thus explained the object of these sections:—"We imagine that the principle will generally be accepted, that it is desirable to leave to municipalities the greatest possible freedom of action so long as precautions are taken to ensure

that the liberty accorded to them will be rightly used. It is in the application of the principle that differences of opinion will be found. In our view the necessary precautions do not lie in the direction of restraining the power of the rate-payers to elect their own representatives or of the Commissioners to elect their own Chairman. We should prefer to attain our object by providing-first, that the Magistrate shall have full opportunities of knowing what the municipality is doing or resolving to do; secondly, that power shall be roserved to restrain a municipality from doing any specific act which may be dangerous to the public peace or injurious to the common interest; thirdly, that measures shall be possible by which a municipality may be compelled to perform any specific duty which it may have neglected to fulfil; and fourthly, that a municipality which may show persistent neglect or incapacity shall be liable to be suspended for such time as the Government may direct. To these safeguards we are disposed to attach much importance, and we have not only included them in the Bill, but have emphasized them by classing them together under a sub-head of Control in that part of the Bill which describes the constitution of the municipality." A case in which the power of suspending the proceedings of the Commissioners vested in the Local Government under section 63 was exercised occurred in the Patna Municipality. On the 31st March 1884, the Commissioners of this municipality elected Mr. R. C. Mackennie, a Civil Engineer, to be their Vice-Chairman for a term of two years on a salary of Rs. 800 a month, in consideration of his performing the duties of Engineer to the municipality in addition to those of the Vice-Chairman. The election was sanctioned by the Lieutenant-Governor under the first proviso to section 30 of Act V (B.C.) of 1876. When the new Municipal Act came into force and a new set of Commissioners were elected, they passed a resolution to the effect that they were entitled under the first part of section 25 to elect a Vice-Chairman without reference to the previous appointment of a Vice-Chairman under Act V (B.C.) of 1876. The Commissioner of the Division pointed out to the Municipal Commissioners that their proceedings were ultru vires, and that the appointment or election, by whatever name it may be called, of Mr. Mackennie vas saved by clause 3, section 2 of Act III (B.C.) of 1884, but they persisted in their course and refused to reconsider the matter. The Commissioner was therefore compelled to pass an order under section 63 suspending the execution of the resolution and reported the matter to Government. The Superintendent and Remembrancer of Legal Affairs, to whom the question was referred for opinion, held that even if the election of Mr. Mackennie as Vice-Chairman of the Patna Municipality was not an appointment under the Act of 1876, the new Act cannot affect the validity of the election for two years of the Vice-Chairman, nor affect his right to salary for that period, nor the liability of the Commissioners to retain his services under the contract. The Commissioner's order has accordingly been directed to be in force until further orders.

124. Another case in which the powers vested in the Government under clause 2 of section 63 were exercised occurred in the town of Burrisal in the district of Backergunge. The town is situated on the western bank of a river which goes by the name of the town. In front of the station there has formed a sand bank, or what is called in the vernacular a chur. It remains totally submerged from May to November, but during the rest of the year a few patches of earth here and there get dry owing to the fall of the river. One Chundi Charan Rai alleging himself to be the proprietor of the sand bank applied to the Chairman of the Burrisal Municipality for permission to cause excavations to be made near the water's edge and earth to be heaped on the chur: The Chairman gave him the necessary permission believing that he was not entitled to take into consideration the probable further use which the petitioner would make of the land thus raised artificially. Some of the residents of the town complained to the Magistrate against the order of the Chairman, under cover of which Chundi Charan Rai was laying the foundation of a buste right in front of the town, which would seriously injure the health of the public.

The importance of keeping the sand bank clear of habitations was so thoroughly recognized that a resolution to acquire it, in order to prevent itsever being cultivated was passed by the municipality so long ago as 1872, but the proposal fell through in consequence of want of urgency, as no attempt was ever made by any one to cultivate it. The Civil Surgeon of the district was of opinion that if the chur be allowed to be built upon it would vitiate the whole drainage of the town. The Magistrate of the district therefore passed an order under section 63 suspending the execution of the order granted by the Chairman of the municipality permitting Baboo Chundi Charan Rai to make excavations on the chur, and reported the matter to Government for information and further orders. The Commissioner of the Dacca Division, who was consulted by Government, stated that he had not the "alightest hesitation in saying that the result of erecting a bustee in front of the station, as desired by the petitioner, would be fatal to the health of the town. No interference with the river frontage should be permitted." On the receipt of this report, the Lieutenant-Governor confirmed the order of the Magistrate, and directed that it shall permanently continue in force without any modification.

125. The Bengal Local Self-Government Act of 1885 .- A report on the working of municipal and other institutions in which the people of the country take a share in their management would not be complete unless some notice were taken of a measure which was passed at the last session of the Bengal Legislative Council, and which is calculated to excite a practical interest among the people in the management of their own affairs, to develop self-help and selfreliance, and to promote the establishment of voluntary and intelligent agencies to assist the Government in the administration of the internal affairs of the country, viz, Act. III (B.C.) of 1885, the Bengal Local Self-Government Act. The object of this enactment is to give the people of Bengal a substantial interest and responsibility in the management of their own local affairs. The existing District Road and School Committees have very limited powers, and these powers are generally exercised under close official control. The Committees hardly offer any attraction to men of education and ability who desire to participate in the management of public business, and they afford no relief to the Government staff in the administration of the departments of work with which they are supposed to deal. The Local Self-Government Act will supply the people with that field of usefulness they wanted, and will, it is hoped, relieve Government officers of much responsibilty. It is to have force and effect in every district in these provinces, except in the districts of Singbhoom, the Sonthal Pergunnahs, and the Chittagong Hill Tracts, and in the town of Calcutta, and in all those towns which are incorporated into municipalities under the provisions of the Bengal Municipal Act III (B.C.) of 1884. It provides for the establishment of a District Board

24-Pergunnahe.
Nudea.
Nudea.
Nudea.
Noorshedshed.
Jessore.
Khoolma.
Hoogsby.
Howreh.
Burdwan.
16. Midnapore.
19. Bankoers.
11. Bearbhoom.
12. Dacca.
14. ktajehnbye.
14. htajehnbye.
15. Patna.

in every district and of Local Boards in sub-divisions of districts, where the Lieutenant-Governor may think there is available material for the formation of such Conmittees. It directs, however, that in every sub-division of the sixteen districts, named in the margin, a Local Board shall be

in the margin, a Local Board shall be established. It also provides for the formation of Union Committees in a village or group of villages in any sub-division of a district. The members of Union Committees shall be elected from among the residents of the unions, and shall, in no case, be less than five or more than nine. The Act has, however, given the Lieutenant-Governor power to direct, by an order in writing, for reasons to be stated in such order, that any Union Committee shall consist, either wholly or in part, of members appointed by the Commissioner of the Division. The constitution of Local Boards in the districts mentioned above shall consist of members, of whom two-thirds are to be elected and one-third nominated by Government. In all the other districts the members of Local Boards are to be appointed by Government, but the Lieutenant-Governor has been vested with the power to enter the name of any district in the

third schedule of the Act. The number of members of a Local Board shall be fixed in each case by Government, but shall not be less than six. A District Board shall consist of such number of members as the Lieutenant-Governor may fix by notification, but it shall not be less than nine. In districts where Local Boards shall have been established, the District Boards shall consist of members, one-half of whom shall be elected by the Local Boards, and the other half appointed by the Government. The Act has entrusted these and the other hair appointed by the Government. The act has entrasted these Boards with extensive powers and duties in regard to reads and communications, hospitals and dispensaries, sanitation, vaccination, famine relief, taking of census, maintenance of staging bungalows, holding of fairs and exhibitions, and other matters of public interest and utility. They have also been entrusted with the maintenance and management of all primary and middle schools under public management within their respective jurisdictions, and the distribution of grants-in-aid among private institutions for the promotion of primary education. Powers have also been circum to them to construct and maintain education. Powers have also been given to them to construct and maintain tramways, railways, and water-works, and to take charge of or construct public buildings on behalf of Government. Such are briefly the provisions of the measure which was passed by the Bengal Legislative Council on the 6th April last, and received the assent of His Excellency the Governor-General on the 11th July 1885. It now remains with the people of the country themselves to show by their attendance and devotion to work in the Local and District Boards which are about to be formed whether the concessions made in the Act limited though they are at the beginning, should be widened, and more important affairs of the country placed in their

126. Conclusion.—In the report for 1881-82, a brief summary of the municipal wants of some of the principal towns of the province was given. In this year's report, a short account of the present condition of these towns has been furnished. It will be found in appendix G.

I have the honour to be,

SIR,

Your most obedient servant.

R. H. WILSON.

Offg. Secretary to the Government of Bengal.

# APPENDIX A.

# Dated Darjeeling, the 30th April 1884.

NOTIFICATION-By the Government of Bengal, Municipal Department.

It is hereby notified for general information that in the exercise of the power conferred on him by secsion I of Act III (B.C.) of 1884 (the Bengal Municipal Act), the Lieutenant-Governor is pleased to direct that the said Act III (B.C.) of 1884 shall come into force on the 1st August 1884.

# APPENDIX B.

## NOTIFICATION.

The 4th August 1884.—Under section 13 of the Bengal Municipal Act, III (B.C.) of 1884, the following list, showing the number of Commissioners fixed by the Lieutenant-Governor for each Municipality constituted before the passing of the said Act, is published for general information:—

Division.		District.		Name of Municipality.	Number of Communication
	ſ	Burdwan	{	Burdwan Dainhat Culna Cutwa Raneegunge	  21 12 15 12 12
		Bankoora	{	Bankoora Bishenpore	 12 12
		Beerbhoom	•••	Soory	 16
Burdwan		Midnapore	<b></b> {	Midnapore Tumlook Ghatal Kheerpoy Chundorkonah Ramjibunpore	 18 12 15 9 12
		Hooghly		Hooghly and Chinsurah Serampore Uterparah Bansberiah Bydabatty Bhuddressur Kotrung	 18 18 12 9 15 12
	U	Howrah		Howrah Bali	 30 18
Presidency .	••	24-Pergunnahs		Suburbs of Calcutta Baranaggar South Suburban Rajpore Barripore Joynugger Baraset Basserhat Taki South Barrackpore North Barrackpore Baduria	 30 21 18 9 12 21 15 9 18 18

Divisiox.	District.	Name of Municipality.	Number of Commissioners.
	24-Pergunnahs—cotined.	Nyehatty	21 9 9
	Khoolna {	Satkhira Chundureah Debhatta	12 12 12
Presidency <	Nuddea	Kishnaghur Ranaghat Santipore Kocehtea Beernugger Nuddes Meherpore Comercolly	21 18 24 15 12 12 9 15
	Jessore	Jessore Moheshpore	18 15 9
	Moorshedabad	Berhampore Kandi Lall Bagh or Moorshedabad Jungypore	10 18
	/ Dinagepore	D:	15
	11	Rampore Beauleah Nattore	1 30
	Rungpore	] <sub>B</sub>	18
Вунанаца	Bogra	Bogra Sherepore	1 10
	Pubna	Pubna Serajgunge	, ,,
	Darjeeling	Darjeeling Kurseong	1 10
	Daoca	Dacca	10
-	Furreedpore	Furreedpore	. 21
DACCA	Backergunge	Burrisal Jhallocatti Nulchitti	. 9
	Mymensingh	Jamalpore	. 12
	Chittagong	Chittagong	18
CHITTAGONG	Tipperah		18
	11 .		12

Division.	District.		Name of M	Number of Commissioners,	
ſ	Patna	{	Patna City Behar Barh	•••	30 12 9
	Gys		Сув		24
	Shahabad		Arrah Buxar Doomraon Sasseram Jugdishpore Bhubooah		18 12 9 21 9
PATNA	Mozufferpore	{	Mozufferpore Hajipore Lalgunge Sectamarhi		18 12 10 10
	Durbhunga	{	Durbhunga Rosera Madhubani		21 14 15
	Sarun	{	Chuprah Sewan Revilgunge	•••	18 9 12
l	Chumparun	{	Bettiah Motihari		12 12
ſ	Bhagulpore	{	Bhagulpore Colgong		21 11
	Monghyr	{	Monghyr Jamalpore		18 18
BHAGULPORE	Sonthal Pergunnahs	{	Deoghur Sahebgunge	•••	15 9
į	Purneah	•••	Purneah		18
Į	Maldah	{	English Bazar Old Maldah	t 	18 12
	Cuttack	{	Cuttack Jajpore Kendraparah		18 12 12
ORISSA	Balasore		Balasore	•••	18
ι	Pooree	•••	Pooree	•••	15
ſ	Hazaribagh	{	Hazaribagh Chuttrah		15 15
CHOTA NAGPORE	Lohardugga	•••	Ranchi	•••	12
Ì	Singbhoom		Chyebassa		12
	Manbhoom		Purulia	***	18

COLMAN MACAULAY,

Secretary to the Goot, of Bengal.

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## APPENDIX C.

#### NOTIFICATION.

The 29th September 1884.—The following rules for the election of Municipal Commissioners in all Municipalities in the Burdwan, Presidency, Rajshahye, Dacca, Chittagong, Patna, Bhagulpore, Orissa, and Chota Nagpore Divisions (except Howrah and the Suburbs of Calcutta), have been laid down by the Lieutenant-Governor under section 15 of Act III (B.C.) of 1854:-

# Of the qualification of voters.

Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.

2. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Re. 1-8 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall

be qualified to vote.

3. Subject to the provise contained in rule 1, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Re. 1-8, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mocktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

## Of the registration of voters.

4. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register the district small cause to be prepared a register of persons quanties to vote. Such register stall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall, from time to time, be corrected and added to as the Magistrate may direct. It shall be the duty of the Chairman of the Municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.

5. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also be

published at the municipal office.

6. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for

after the pointenant of the elections; and such decision shall be final.

7. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

# Of the qualification and the nomination of candidates.

Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

9. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.

The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of caudidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.

11. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be

uses used for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.

12. The Magistrate, or such other gasetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible

and willing to stand for election.

13. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No

candidate whose name is not contained in such list shall be eligible for election.

#### Of the manner of holding elections.

14. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the Caloutta Gazette.

15. The Magistrat: shall decide at what place the election for each ward shall be held.

16. The date fixed for the election in each ward shall be duly notified by heat of drum,

and by the publication of notices in such ward at least one month beforehand.

17. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

18. All persons wishing to vote must be present at the elections. No votes by proxy

or in writing shall be received.

19. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

- 20. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

  21. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.
- 22. In the case of the number of the candidates duly proposed and seconded not being reater than the number of vacancies, the presiding officer, if he is satisfied that not less than 10 per cent. of the registered voters for the ward or wards in which the election is

taking place are present, shall at once declare such candidates to be duly elected.

23. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to call for a show of hands in favour of each candidate. The presiding officer shall decide and state which of the candidates have received the largest number of votes by the said shows of hands. Should no poll be demanded against any one candidate he shall declare such candidate to be duly elected.

- 24. Any defeated candidate, or his propo-er or seconder, may demanded a poll on his behalf, as against any or all of the candidates selected under the above rule.

  25. When a poll is demanded, the votes shall then and there be recorded by the presiding officer with his own hand. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under mile 6.
- 26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.
- 27. If 10 per cent. of the registered voters for the ward are not present (Rule 22), or have not appeared and recorded their votes (Rule 26), the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.
- 28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further enquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the Calcutta Gazette.

#### Miscellaneous.

30. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

31. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

- 32. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to
- 33. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

## APPENDIX D.

# RULES FOR THE ELECTION OF MUNICIPAL COMMISSIONERS UNDER ACT III (B.C.) OF 1884.

The 29th September 1884.—The following rules for the election of Municipal Commissioners in the Municipality of Howrah have been laid down by the Lieutenant-Governor under section 15 of Act III (B.C.) of 1884 :-

# Of the number of Commissioners and Wards.

There shall be 30 Commissioners, of whom 20 shall be elected under these rules, and 10 shall be appointed by Government.

2. The municipality shall be divided into 10 wards in accordance with the schedule annexed.

#### Of the qualification of voters.

 Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.
 Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.

5. Subject to the provise contained in rule 3, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Rs. 3, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mocktear, or holds any office or employment earrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

## Of the registration of voters.

As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrato may direct. It shall be the duty of the Chairman of the municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction,

from time to time, of the register in question.

7. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also

be published at the municipal office.

8. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the

ommencement of the elections; and such decision shall be final.

9. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

# Of the qualification and the nomination of candidates.

10. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

11. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.

The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of

such period.

13. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time

be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.

14. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.

15. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

## Of the manner of holding elections.

- 16. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the Calcutta Gasette.
  - 17. The Magistrate shall decide at what place the election for each ward shall be held.

    18. The date fixed for the election in each ward shall be duly notified by the latter of the election in each ward shall be duly notified by the latter of the election in each ward shall be duly notified by the latter of the election in each ward shall be duly notified by the latter of the election in each ward shall be duly notified by the election in each ward shall be duly not the election in electi The date fixed for the election in each ward shall be duly notified by beat of drum

and by the publication of notices in such ward at least one month beforehand

19. Each voter shall be entitled to vote for the ward in which he ordinarily resides,

and for no other. He shall be entitled to vote for as many candidates as there are vacancies

for such ward. 20. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

21. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

22. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates

and state the number of vacancies.

- 23. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.
- 24. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 8.

25. The presiding officer shall record with his own hand the votes of the electors

present.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candida's shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered votors for the ward have not appeared and recorded their votes, the presiding officer shall report that the electors have failed, under section 16

of the Act, to elect Commissioners for the ward.

- 28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being cleeted, the presiding officer shall postpone the eletion, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further inquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.
  - 29 The list of duly returned candidates for the whole municipality shall be forwarded

to the Commissioner of the Division for publication in the Calcutta Gazette.

## Miscellaneous.

30. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

31. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules,

shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

#### SCHEDULE.

# HOWRAH MUNICIPALITY.

ELECTION WARDS.

## Ward No. I.

North—Joya Bibee's lane, outfall drain on the south of Hurro Dhole's garden and Chandalparah lane. South—Horogunge road. East—Biver. West—Hooghly road.

## Ward No. II.

North—A line beginning at a point on the Hooghly road 100 feet south of Nuskurparah lane, thence a direct line westward across the Maleepanchghurrah paddy-fields to the culvert opposite garden of Bhoggobutty Bysack on the Belloor road and Nellocah road. South—Sonaton Mistry's Garden lane and Bamoongachee paddy-fields. \*\*Rast—Grand Trunk road and Hooghly road. \*\*West—Bamoongachee paddy-fields.\*\*

#### Ward No. III.

North-Horogunge road. South-Golabaree road. East-River. West-Grand

Ward No. IV.

North-Golabares road and Peelkhanah lane. South-Railway premises. East-River Hooghly. West-Railway line. Ward No. V.

North—Railway premises, Dore's road and Howrah paddy-fields. South—Telkul Ghat road, Harcourt's lane and Kally Banerjea's lane. East—River. West—Bhoggobutty Karar's lane, Doorga Dass Bose's lane, Koylush Banerjea's lane, Lukhun Dass's lane and Kally Koondoo's lane up to its junction with Kally Banerjoa's lane.

#### Ward No. VI.

North—I:anttrah paddy-fields. South—Ollabibeetollah lane, Nuskurparrah lane and Bostomparrah lane. East—Bhoggobutty Karar's lane, Doorga Dass Bose's lane, Lukhun Dass's lane, Kally Koondoo's lane, Needhee Ram Manjoe's lane, Gopaul Banerjea's lane and portion of Ramkistopore lane between its junctions with Gopaul Banerjea's lane and the footpath through Baboo Chunder Coomar Banerjea's garden. West—Belgachia road, a direct line from that road beginning from the south-eastern corner of Deno Sen's garden across the paddy-fields to a point on the Makordah road 1,764 feet west of the toll-house, Doomrar Jollah, Haldarparrah lane, Goddadhur Mistry's lane and Kasoondiah paddy-fields.

#### Ward No. VII.

North—Telkul Ghat road, Harcourt's lane and Kally Banerjea's lane. South—Banstollah Ghat road and Park's Garden lane. East—River. West—Kally Koondoo's lane, Needhee Ram Manjee's lane, Gopaul Banerjea's lane and portion of Ramkistopore lane between its junction with Gopaul Banerjea's lane and Park's Garden lane.

#### Ward No. VIII.

North—Banstollah Ghat road, Park's Garden lane, footpath through Baboo Chunder Coomer Banerjea's garden, Koyopooker lane and Mosulmanparah lane. South—Juggut Banerjea's Ghat road, Rajah's Bagan lane, Mollahparah branch lane and portion of Khetter Banerjea's lane from its junction with the latter lane and Circular road at the house of Deno Master. East—River. West—Circular road.

#### Ward No. IX.

North-Juggut Panerjea's Ghat road, Rajah's Bagan lane, Mollahparah branch lane Khetter Banerjea's lane between its junction with the latter lane and Circular road at the house of Deno Master and portion of Circular road between its junction with Khetter Banerjea's lane and Chatterjea's hat. South-River. East-River. West-Belliah khal and Botanical Garden.

# Ward No. X.

North-Doomrar Jollah and Shokhair bazar road. South-Baxarah paddy-fields Eget—A line from the south-eastern corner of Doomrar Jollah to Haldarparrah lane Goddadhur Mistry's lane and Mosulmanparrah lane West—Boroj Maut lane and western portion of Baxarah road between its junction with Boroj Maut lane and the culvert over Baxarah khal.

# NUMBER OF COMMISSIONERS TO BE ELECTED FOR EACH WARD IN THE HOWRAH MUNICIPALITY.

The 18th October 1884.—In continuation of the notification dated the 29th September 1884, published at pages 1013 to 1015, Part I of the Calcutta Gazette of the 1st October 1884, the Lieutenent-Governor is pleased to declare that the number of Commissioners to be elected for each ward in the Howah Municipality shall be as follows:—

For each of the Wards Nos. I, IV, V, VI, VII, and IX, two Commissioners. For each of the Wards Nos. III and VIII, three Commissioners. For each of the Wards Nos. II and X, one Commissioner.

COLMAN MACAULAY, Secretary to the Goet. of Bengal.

## APPENDIX E.

#### NOTIFICATION.

The 25th October 1884.—The following rules for the election of Municipal Commissioners for the Municipality of the Suburbs of Calcutta have been laid down by the Lieutenant-Governor under section 15 of Act III (B.C.) of 1884.

# Of the number of Commissioners and Wards.

1. The Suburban Municipality shall be divided into six wards, in the following manner:

Ward No. 1, comprising the police thanas of Cossipore, Chitpore and Coltadanga. Ward No. II, comprising the thanas of Manicktollah and Baliaghatta.

Ward No. III, comprising the thanas of Entally and Baniapookur.

Ward No. IV, comprising the thanas of Ballygunge and Tollygunge. Ward No. V, comprising the thanas of Bhowanipore and Alipore.

Ward No. VI, comprising the thanas of Watgunge, Ekbalpore and Garden Reach.

2. There shall be thirty Municipal Commissioners, of whom ten shall be nominated by Government and twenty elected under those rules to represent the several wards.

3. The twenty elected Commissioners shall be allotted to the several wards in the following manner:

To Ward No. I, three Commissioners.

No. II, three No. III, three

No. IV, two

,,

No. V, five No. VI, four

## Of the qualification of voters.

4. Persons otherwise qualified to vote must be males, who have resided within the

4. rersons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.

5. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.

6. Subject to the provise contained in Rule 4, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid, in respect of any of the rates imposed by the Act, an aggregate amount of not less than Rs. 3, or is a graduate or licentiate of any University, or holds a vertificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

7. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. Each voter shall have as many votes as there are vacancies, and may give as

many of these votes as he pleases to any one or more candidates.

## Of the registration of voters.

8. For each ward a register shall be prepared by the Municipal Commissioners, in which shall be entered the names of the persons qualified to vote at elections. This register for each ward shall be prepared as soon as possible after the approval of these rules by Government, and hereafter shall be revised annually, and republished on the 1st October in

each year.

9. When the registers are ready, copies of them shall be affixed at the principal civil and criminal courts, and at the office of the Commissioners, and so much of them as may refer to each ward shall be affixed at each police-station in that ward, and at such other places as may be deemed by the Chairman to be necessary.

- 10. Objections to, and claims for, the registration of voters may be made at any time being not less than 18 days before the election. All such objections and claims shall be heard by three Commissioners, to be appointed by the Chairman, who do not stand for election in the ward to which the objections and claims apply. The decision of the majority shall be final.
- 11. No person shall be qualified to vote unless his name has been entered in the register of voters.

# Of the qualification and the nomination of candidates.

12. The Chairman shall, at least 30 days before the date fixed as hereinafter provided for the commencement of the elections, issue notices calling for nominations of candidates.

13. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

14. Any four persons registered as qualified to vote in any ward may nominate a candidate for election to represent such ward. The nomination shall be made in writing in the form annexed to these rules, and the candidate shall signify on the nomination paper his consent to the nomination. The nomination paper shall be delivered at the municipal office not less than 10 days before the date fixed for the election.

15. The Chairman shall forthwith ascertain whether the nominators and the candidate respectively are qualified in accordance with these rules. If satisfied in this respect, he shall insert the name of the candidate in a list of candidates for the Commissionership or Commissionerships to be filled up. Such list shall also contain a specification of the qualifications of the candidate, and specifications of the names and qualifications of the persons nominating

16. On or before the morning of the ninth day previous to the election, the Chairman shall cause a copy of the list to be affixed at the municipal office, and another at each policestation within the ward.

17. Any registered voter may, within 48 hours from the publication of the list at the municipal office, object in writing to any such nomination; his objection shall specify the

grounds on which it is made, and shall be delivered at the municipal office.

18. Such objection shall, within 24 hours, be decided summarily by the Sub-Committee appointed by the Chairman under Rule 10, and the decision, which shall be immediately announced, shall be final.

#### Of the manner of holding elections.

19. The election of Commissioners in each ward shall be held on such date (not being less than 30 days after the publication of the registers of voters under Rule 9) as the Chairman, with the sanction of the Local Covernment, may appoint This date shall be announced by advertisement in the Calcutta Gazette, and in such newspapers as the Chairman may, think desirable; also by a notice affixed at the municipal office and at each policestation in the ward, and at any other place which may seem to the Chairman to be necessary for the due publication of the notice.

20. Elections shall be held at the following places :-

No.	I	Ward	•••	•••	•••	Chitpore poli	ico-station.
,,	$\mathbf{II}$	,,	•••	***	•••	Baliaghattu	ditto.
,,	Ш	,,	•••	•••	•••	Entally	dirto.
,,	I٧	**	•••	•••	•••	Ballygunge	ditto.
,,	V	,,	•••	•••		Municipal offic	e.
,,	VI	,,	•••	•••		Garden Reach	police-station.

21. The Municipal Commissioners shall appoint polling officers and other establish-

ments, and may define their duties so far as they may not be defined by these rules.

22. The allowances of establishments shall be fixed by the Commissioners, and these as well as all other expenses incurred in conducting the elections, shall be paid from the funds

of the municipality.

23. If the number of candidates be not greater than the number of vacancies, the Chairman shall declare the candidate or candidates to be duly elected. If there be any vacancies for which no candidates have appeared, the Chairman shall report the fact for the information of Government.

24. If the number of candidates be greater than the number of vacancies, the Chairman shall issue a public notice (to be affixed at the municipal office, at the police stations, and at as many as possible of the chief public offices, and to be otherwise notified in such manner as may seem to him necessary), declaring the day and hours in which, and the place at which, the election is to be held, and also the names of the candidates.

25. The poll shall commence at 8 A.M. and shall close at 6 r.M.26. Each candidate may appoint, by a letter to the Chairman, a copy of which shall be 26. Page candidate may appoint, by a setter to the charman, a copy of which shall be delivered by the candidate to each agent to serve as his authority, not more than two agents to be present at the polling place to watch the proceedings on his behalf, and to bring to the notice of the polling officers any instance of false personation or other malpractics which may come to their knowledge as the election proceeds. Such agents shall be bound to obey any directions which the presiding officer shall give them for the purpose of keeping order; and no election shall be invalidated on the ground that the presiding officer has exceeded his powers in this respect.

27. The polling officer shall be provided with a list of the registered voters qualified to vote within the ward.

28. The votes shall be taken by means of voting papers.

A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll

30. Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the municipal office for a voting paper. The application shall be in writing, and shall bear the signature of the voter written with his own hand; it shall specify his address and his number on the register. A voting paper in the form appended to these rules shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

- 31. The voter having received this voting paper may-
  - Return it by post, duly filled up, to the municipal office, in a closed cover marked "Voting paper—Ward No.——;" or Present it himself at the polling place within the time fixed for the poll.

32. All voting papers received at the office in accordance with the first clause of the last rule shall be made over unopened to the polling officer to be opened by him publicly at

the polling place within the hours fixed for the poll.

33 Should any cover received at the municipal office, and not marked as required by Rule 31, be found to contain a voting paper otherwise in order, such paper shall be immediately placed in a cover and sent to the polling officer to be dealt with according to Rule 32.

Hate 32.

34. No duplicate voting papers shall be issued, but any votor, to whom a voting paper may have been forwarded under these rules, may nevertheless attend and vote in person at the polling place. In this case the original voting paper shall be considered as cancelled.

35. The voting papers sent out from the office under Rule 30 shall be printed on paper with the polling place. They

shall bear the signature of the Chairman stamped upon them, and shall be numbered conscoutively, and duplicates of them similarly numbered shall be kept in counterfoil.

36. Any voter who may present himself at the polling place to vote shall appear before a polling officer, who shall question him as to his name, address, and number on the register, and after noting these facts in a voting paper (numbered consecutively), and in the counterfoil, shall hand over the voting paper to him.

37. The voter shall, if he can read and write, record his own vote on it, and shall present it to the presiding officer, who shall initial it, and shall enter the vote on the copy of the

register made over to him under Rule 27. 38. If the voter be unable to read and write, his vote shall be recorded for him by an

officer authorized by the Chairman; the paper shall then be returned to him for presentation to the presiding officer, who shall deal with it as directed in the preceding rule.

39. In all cases in which the voting paper is filled up in a language other than English, the name of the voter and of the person or persons for whom he votes shall be entered in English by an officer authorized by the Chairman.

40. If a voting paper received by post is not in order, the polling officer shall nevertheless receive and record the vote, at the same time recording the objection and separating the voting paper from those papers to which there is no objection.

41. If an objection on the ground of personation, of non-registry or any other cause, be made to the polling officer in any case, the vote shall nevertheless be noted and separated as above, and the objection shall be recorded.

42. Any agent appointed by a candidate in accordance with Rule 26 may inspect any voting paper. He may, at any time up to the close of the poll, object in writing to the reception of any vote, stating the grounds of his objections, and he shall sign such statement.

43. If in any case the presiding officer shall find that a second voting paper is presented purporting to be on account of a person whose vote has been already recorded, he shall proceed in the same manner as in the case mentioned in Rule 41.

44. At the close of the poll, the presiding officer shall transmit to the Chairman all

objections, together with all the records relating to them. The Chairman, or, if he be prevented from attending, a Sub-Committee of Commissioners appointed by him, shall proceed on the next following day, not being a Sunday or holiday, to hear and determine such objections, and the decision shall be final.

45. At the close of the poll, the polling officer shall forward to the Chairman all the voting papers, arranged according to their consecutive numbers, in a packet duly sealed and secured.

- 46. As soon as may be after the decision of objection has been concluded, the Chairman shall publish, in the Calcutta Gazette, and at the municipal office, the names of the person or persons in whose behalf votes have been recorded, and the number of votes given for each of them; and the candidates for whom the greatest number of votes shall have been given shall be declared to have been duly elected.

  47. If the same person be a candidate for election in more than one ward, on his elec-
- tion for one ward he shall cease to be eligible in any other ward.

48. In case of an equality of votes the Chairman shall give a casting vote.
49. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed

50. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

51. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render the offender liable to dismissal.

COLMAN MACAULAY,

English and Vernacular.] Register of Voters. (Part I.) (Rule 8.) Ward No. Checked and examined by Prepared by Sub-Committee under Rule 16. Superintendent. Chairman or Vice-Chairman. English and Vernacular.] (Part II.) (Rule 8.) Register of Voters. Ward No. Name. Residence. BRMARES. Prepared by Checked and examined by Sub-Committee under Rule 16. Superintendent. Chairman or Vice-Chairman. RULE 14. Nomination Paper. WE, the undersigned registered voters of Ward No. , hereby nominate , resident of , in Ward No. who is registered as qualified to vote as a candidate for election to be a Commissioner for the said Ward. registered as No. in the register of voters. (Signatures) 1 ditto ditto. ditto ditto. 3 ditto ditto. , resident of , in Ward No. hereby consent to the above nomination. Registered as No. in the register of candidates. (Signature) Dated Presented at the municipal office at on the

Chairman or Vice-Chairman.

# RULE 15.

# List of Candidates proposed for Election as Municipal Commissioners for Ward No. the election to be held at on the

a

Name of oundidate.	Address of candi- date.	Qualifications of candidate.	Names of nominators.	Address of nominators.	Number of nominators in register of voters.
			1 3 3 4	1 2 3 4	1 2 3 4

English and Vernacular ].

Chairman or Vice-Chairman.

Nutice under Election Rule 24.

Notice is hereby given that

Municipal Commissioners

for Ward No.

Dated

of the Suburbs of Calcutta will be elected at

on the

between the hours of

8 A.M. and 6 P.M.

## List of Candidates.

	Name.	Address.	
1 2 3 4			•

- N.B.—The following rules are published for general information :-
- Rule 29.—A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll.
- Rule 30.—Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the Municipal Office for a voting paper. The application shall be in writting, and shall bear the signature of the voter written with his own hand. It shall specify his address and his number on the register. A voting paper, in the form appended to these rules, shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

Rule 31.—The voter, having received this voting paper, may-

- (1) Return it by post, duly filled up, to the Municipal Office, in a closed cover marked "Voting paper—Ward"; or
- (2) Present it himself at the polling place within the time fixed for the poll.

Chairman.

the system was a

## COUNTERPOIL No.

Election for Ward No. to be held at on the

Andrew Programme Control

Name of Elector Number in the Register Residence. Date of despatch of vot-

ing paper Mode of despatch

> Superintendent. Head Clerk.

## VOTING PAPER No.

Election for Ward No.

to be held

[RULE 50.]

on the between 8 A.M. & S P.W.

oue 1.—The elector has
candidates as he pleases, or he m
2.—The elector must write his own sign
3.—After having filled it up, he may votes, which he may divide among the ses, or he may give all to one candidate. is own signature on the paper.

INC. II. P. CHURT.

(1) PCHURT is by post, addressed to the Chairman, in a closed cover marked. Voting paper, Warl No. "in time on the day before that fixed for the poll or (1) present it himself at the polling place within the hours fixed for the poll."

4.—If this voting paper he lost, no duplicate will be issued, but the elector may attend at the polling place and role in the ordinary way; in that case this voting paper will be cancelled.

Name of Elector I givo votes for Residence of Klector Number on the Register

Initial of Polling Officer.

Signature of Elector.

Date

COUNTERFOIL No. Election for Ward No. Fleid at On the Nume of Elector Number in Register

Residence

(to be used at the polling place) VOTING PAPER No. [Rule 86.] Election for Ward No. to be held at on the between 8 A.M. and 6 P.M.

Name of Elector. Number in the Register. Address.

Instructions—1—An elector, who is able to read and write, should record his wote with his own hand,

2.—The elector has votes, which he may divide among the candidates as he pleases, or he may give all to one candidate.

Igive votes to Signature of Elector. Signature of anthorised Officer under Rule 39.

# APPENDIX F.

医骨头脑的 医缺乏

#### NOTIFICATION.

The 15th August 1883.—It is hereby notified for general information that, under section 10 of Act V (B.C.) of 1883, the Lieutenant-Governor approves the rates of hire specified below, which have been fixed by the Commissioners of the Darjeeling Municipality at a meeting, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours:—

Rates for Dandywalas and Porters empowered to work by the Jub, or for any period not exceeding 24 hours.

<del>,</del>	<del></del>			errie:		CZ 25.11			<del></del>			
RATES CA	ALCULATES IE DAY.	DT.							Rs.	۸.	P.	Bemares.
	las and Pur	toru.	1	m.					İ			
Br.	om or to				OR PRO		-114	•	l			
			1	ny part	-	-			j .	_		
Any part of	f Municipal	iity {	Dandywalas fo Ditto fo	r day r night			9 A.M. to 73 7 P.M. to 13	P.W.	0	-	0	For every hour in excess, 2 annas. Ditto ditto up to day-light.
	CALCULATI DISTANCE.	ED C										
	orters.								l			
From or to			To or from-						1			
Darjeeling	Bailway St	ation	Section I.—T	he Hasa	Ar}	art:	n, salt, and sin icles in bags, und rgoods, per ma	per	1) pine 4 Per fair loa	CUC	lie's	
									Re.	۸,	P.	
Ditto	ditto	•••	Hertim II.—1	of Drur	n-Druid	d al nd V and	i houses betw ictoria road, so I north of C	vern outh				The same rates to apply to car-
Ditto	ditto		Rection III.—A	nount . Il house up to 8	n north	and y Ga	east of section ate, and sout don Falls road	i II h of	•	1	0	riage to and from basar, except for fuel, for which the rates of carriage from depots will be, per manud:—
Ditto	ditto		Section IVA	helow no 11 house section	ative tov va norti ili un to	vn s ar s Suc	d north-west	of Par-	۰	1	в	Bection II 8 pice.
Ditto	ditto		Section VA	n Doubei	ommenti	OI M	r south of sec agiliors, and to be west po	WORK	۰	2	Ð	Every porter to receive one anna in addition to these rates for carrying passenger's luggage.
Ditto	ditto		Section VI,A	inclusive il bouse not inch pahar Ca	within	almv	e, or Within J	rica, ella-		8		Dandywales to receive four times porters' rates, up to a maximum of 8 annas within municipal limits for danywale's work;
Ghoom or Railway i Any part of	Jor Bung Station Municipali	alow ty	Jeliapahar Can Sinchal and Tu within the day	tonment		ack S	Dandywalas Porters	::	8	10	0 0	limits for danywals's work; nud if under engagement more than three hours to be paid by the day.
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Ditto	ditto			ditto	ditto	}	Pandywalas Porturs			10	ě	
Ditto	ditto		Ging	ditto	ditto		Pandywalas Porters	:::	Ö	10	ō	
Ditto	ditto		Bingtom	ditto	ditto	§	Dandywalas	•••	0	10 10	ģ.	
Ditto	ditto			ditto	ditto		Porters Dendywalas Porters			10	0	
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		***		ditto	ditto	}	Porters Dandywales		0	8 10	ë	
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Drtto	ditto	-		ditto	ditto	}	Porters Dandywalas	•••		8	0	
Ditto	ditto	1	Goom Rook	ditto	ditto	{	Portora	***	0		0	
Ditto	ditto		Rungeot Valley	ditto	ditto	{	Dandywales Porters		1	0 12	9	
Ditto Ditto	ditto ditto		Joropokhri Tongloo			***	Porton only	•••		8	0	To this and all following jour- neys the following rules
Ditto	ditto		Sunukpho		***		Intto Ditto	•	1	Ř	0	apply:-
Ditto	ditto ditto	= [	Peshok .		•••	***	Ditto Ditto		. 2	9	0	Fore for return journey, same
Ditto	ditto		Teesta Bridge		•••	•••	Ditto Ditto	•••		12	0	Dandswaln's rates to be one- fourth higher than those
Ditto	ditto		Risemoom .			***	Ditto		1	8	0	of porters.
Ditto Ditto	ditto ditto		Burell		***	•••	Ditto			10 10	Ü	Any coole discharged other- wise than for fault to re-
Ditto	ditto		Badamtom Gov	rnment		ow	Ditto		Ō	8	ě	cove for return ionrosy
Ditto	ditto	_"	Rungeet Cane I	i idge		•••	Ditto		0	8	•	half he fare from place of discharge.

<sup>1.</sup> The above rates are for adults, men or women; whildren to receive half rades.
2. Carriage or handson of machiners, or any makage over 4 manufa in wright, to be arranged for by special contract.
3. Any possess engaging coolings through a flaud of thirds a final of the contract of the

# APPENDIX G.

## DESCRIPTION OF TOWNS.

Howrah.—Howrah is the most important town in Bengal next to Calcutta and its Suburbs. It is the head-quarters of the magisterial district of Howrah, and is situated on the west bank of the river Hooghly. It was constituted a municipality in November 1862. Its population is 99,764 and area 11 square miles. It is lighted with gas and is the 1802. Its population is 39,704 and area It square miles. It is lighted with gas and is the terminus of the East Indian Railway. It has several mills and manufactories of various sorts and some important docks for the repair of ships. It is connected with Culcutta by a massive pontoon bridge constructed across the river in the year 1873-74. Howrah has a Town Hall and a fine bridge built over the railway connecting the northern portion of the town with the southern portion, where all the public offices, the jail and the hospital are

Utterparah.-Utterparah is a small town situated on the north of Bali khal, and is bounded on the north by Bhairakali, on the south by the Bali khal, on the east by the river Hooghly, and on the west by the East Indian Railway line. Its area is about 1 square mile. The Utterparah Hitakari Rabah, the public library, the charitable dispensary, the Government English school, the vernacular school and the girl's school, are the institutions which contribute greatly to the importance of the place. The large and well-built houses and well laid-out gardens of the wealthy residents add to the beauty of the town.

Serampore.—The Scrampore Municipality is situated on the right bank of the river Rerampore.—The Scrampore admicipality is situated on the right bank of the five Hooghly between Kotrung Municipality to the south, Bydabati Municipality to the north, and the East Indian Railway to the west. A portion of it lies to the west of the East Indian Railway at Scrampore station which is about 12 miles north of Howrah, the terminus. The municipality lies on the high bank of the River Hooghly and on the slope outwards towards Dankoni beel. Towards the north, the railway is very close to the river. It diverges from the river at the shoulder formed by the south side of a creek of the river, on which stands the old Danish settlement of Serampore. The municipality begins a short way south of Seconafooly station where the branch trunk road lies immediately to the west of the line, and comprises within its limits the Serampore station, where the road following the the line, and comprises within its limits the Serampore station, where the road following the river bank, crosses the line to the coat, and Connagar station three miles to the south of it. The area is about 5 square miles, and the longth about 5½ miles. The northern end of the town is the most thickly populated. Here is the old settlement of Serampore, now the head-quarters of the sub-division with the old missionary college, the cutcheries, church, sub-divisional house, and other buildings dating from the time of the Dones and the houses of the Gossain and De Families with many good houses, partly their property and partly that of others. By the college stands the India Jute Mill. The old custom of rich members of joint families going the activation between for themselves every support and activation areas are reversed. out, and building houses for themselves, gives the native quarter a very ruinous appearance as many old houses get out of repair. The population of Serampore town, with Bullubpore and Chattra, is about 15,000.

Next to Scrampore, Bullubpore and Chattra, is the Mohesh and Rishra ward. Mainly by means of the Hastings and Wellington Jute Mills, this is becoming a busy place of trade. On the side of the Grand Trunk road here, there are the two Juggernath cars of Mohesh and Bullubpore, which are dragged every year. The interior of the ward west of the road is thinly populated, and has not much traffic except bricks, which are manufactured towards the millest. Population about 6 100 are 12 square miles

is timity population about 6,000, area 1\(\frac{2}{3}\) square miles.

Connegar, which is on the south of the Rishra ward with a similar population and area, is a village of educated mon. It has one of the earliest schools, which takes rank as a zillah school, a good vernacular school, a girl's school with about 60 pupils. The main support of its inhabitants is the income from the situations in Calcutta and elsewhere held

by many of them.

Hooghly and Chinsurah.—This municipality is bounded on the east by the Hooghly river, on the west by the Grand Trunk road and the bridge at its junction with the Burtola road, on the north by Khamarparah, and on the south by the French Chandranagore. The area on the north by Khamasparan, and on the south by the French Chandranagore. The area of the town is about 6 square miles, and the population according to the last census, is 31,177. Some parts of the town such as Hooghly, Chinsurah proper, the major portion of Chandranagore and Shahagunge are thickly populated; while others are more like large villages and are inhabited chiefly by the power classes. The river Hooghly runs along the cast and the Grand Trunk road along the west of the town up to Nuldanga. The two main outlets for the discharge of the rain water are the Kooshigunge drain on the south and the Bali khal on the The former drains Chinsurah and Chandranagore and the latter Hooghly. Besides these there are other large drains which as well as the two chief ones communicate with the river. The present state of the town in comparison with its former condition shows great improvement, particularly in roads, drains and other sanitary works. Since the establishment of the municipality many metalled roads have been constructed, and the condition of the kutcha roads has also been greatly improved. The construction of new drains in several parts of the town and the closing up of well privies and others which existed on the side of the old Dutch drains in Chinsurah, the gradual filling up of low places and stagmant pools with the street sweepings, the discontinuance of the practices of throwing dead bodies into the river and fouling the chur lands, the construction of public latrines at different localities, the removal and disposal of night-soil, the regulation of the burial and burning grounds, and the lighting of some of the principal roads have greatly contributed to the comfort, convenience, and health of the people.

Burdwan.—The town of Burdwan extends over an area of about 8 square miles.

Burdwan.—The town of Burdwan extends over an area of about 8 square miles. Through the centre of it, from west to east flows the river Banka, a small stream that receives its supply from the river Damoods that runs in the same direction on the south of the town. The town is open nearly throughout, and cannot boast of any buildings with claims to architectural beauty. The palace of the Maharajah is a large extensive range of buildings solidly constructed, but its environs are moan and squalid. There is ample road communication, but some of the roads require widening. There are some large tanks belonging to the Maharajah which are used by the people for bathing and drinking purposes.

Midnapore.—Midnapore is situated on the north bank of the river Cossye on the edge of the laterite. The town slopes from east to west with a fall of about 50 feet in two miles. The drainage is naturally vory good falling into the Cossye either through a khal which runs through the town or through the paddy fields lying on the east. There is only one part of the town lying in a small hollow where there is any difficulty about the drainage. Until of late the town has had a very good reputation for health, but during the past two or three years the epidemic fover caused a considerable number of deaths. The greater portion, of the rate-payers are small shop-keepors, and the municipality is by no means rich. Act III (B.C.) 1864, was extended to the town of Midnapore on the 1st April 1865. The population of the town according to the last census was 33,924.

Kishnaghur.-The town of Kishnaghur is an irregularly built collection of huts and puces buildings erceted without much order or design. One predominating feature of the town is the number of bamboo clumps which are found in all parts of it, and which bring a great profit to the owners. They greatly impede ventillation and afford convenion shelter for the commission of nuisance. The area of the town is 7 square miles, and it contains a population of 27,477 persons. There are a few good broad reads, but the larger number of thorough-fares are lanes which become water-courses in the rains. The town being built on the bod of an old branch of the Jellinghee consists of many ugly holes and low lands that require either filling up or turning into serviceable tanks.

Santipore. - The town of Santipore is the second town in the district of Nuddea. It is bounded on the north and east by the rivulet called Nizur, on the south by the Ganges, and on the west by the Haripore khal. The area of the municipality is about 9 square miles. The generality of the people are far more civilized than the inhabitants living in more rural towns of Bengal. There is, however, much party feeling among the inhabitants and the work of the municipality is consequently retarded for want of unanimity. The sanitary condition of

the town is not satisfactory.

Ranaghat.—The town of Ranaghat is situated on the banks of the river Churni, which runs on the north and west. It has a khal on the north-cast and the Eastern Bengal State Railway line intersects it almost in the middle. The portion of the town lying to the west is inhabited by the well-to-do section of the community. It is remarkable for its good health, and is growing in importance since it has become the converging point of the railway system

in Central Bengal.

Jessore.—The Jessore Municipality is bounded on the north by Nowaparah and Shekhati, on the west by the Jhenida road and Arifpoor, on the south by the Chansrah road and on the east by the river Bhairub. Its area is nearly 5 square miles, and it contains 11 villages. The houses are mostly thatched, and therefore peculiarly liable to conflagration. Masoury houses are rare, and such as there are, are mostly in the occupation of prostitutes. There is indeed a very great dearth of house accommodation. To the east and south of the town, there is a large tract of country which is much overgrown with jungle. The Bhairub supplies a large part of the town with drinking water, and is the main agency for carrying away the drainage of the town. Naturally the drainage would have been away from the river, but by a system of deep cutting it has been taken through the high bank into the river. This, of course, makes it additionally imperative to keep the drains clear, a duty which is reported to be by no means adequately performed. The municipality crowded with tanks, most of which are extremely foul, and is much overgrown with rank vegetation.

Khulna.—The new municipality of Khulna is at the head-quarters of the district of that name. It is bounded on the north by the river Bhairub, on the west by the villages of Bara Boyra and Goalparah, on the south by the Labonoora Nowdara khal and Mattiakhali khal, and on the east by the river Roopsa. Its area is estimated to be 5 square niles, containing seven villages. A portion of the town was much improved by the Road Cess Committee just before the municipality was established.

Berhampore.—Berhampore covers an area of about 10 square miles, and is divided into six wards, vis. Gorabazar, Cautonment, Berhampore, Khagra, Sydabad, and Cassimbazar. With the exception of the last ward and part of the Sydahad ward, the entire portion of the town is thickly inhabited. A sluice gate was constructed last year at Gorabazar at a cost of about Rs. 1,500, with a view to improve the sanitation of the town by opening a

communication between the river Blagirathi and a large beel to the cast.

\*Durjeeting.\*—The station of Darjeeling stands on the top of a spur of the Himmalaya, running nearly north to south. The European quarter is situated on the upper slopes of the spur, and the lower portions contain the cutcherry, the police lines and the bazar, whilst below these, lies the native town, chiefly occupied by the poorer classes of natives, and consisting of huts built without method or regularity, and without much regard to sanitation. Almost all the houses within the town are built of bricks or stone, and roofed with corrugated or

plain iron sheets. Most of the houses in the European quarter are provided with pucce drains, which empty themselves into the municipal road-side drains which are flushed by the overflow from the hydrants. Water which used to be a scarcity in former years is now overnow from the hydrants. Water which used to be a scarcity in former years is now plentifully supplied by two lines of pipes, one running from the springs from the Sinchal range, and the other from a spring just below Juliapahar. During the year under report the municipality has increased towards Jore Bungalow and Goompahar, and small settlements seattered round the station are gradually assuming the proportion of villages. The Secretariat building which was under construction during the past two years was completed during the year under report. It has been built very strongly in the mixed style of architecture now in vogue combining the strength of the nothic with the ornamentation of the Corinthian order, and has added much to the beauty of the town. The effect which the sight of the station produces upon a new comer as he gradually wends his way up by the Himmalayan Railway is really charming, and he forgets the fatigue and the tediousness of the journey by inhaling the cool breeze from the snowy range.

Rampore Beauleah.—The town of Rampore Beauleah is situated on the river Pudma.

It is 8 miles in length, and it varies in breadth from half a mile to two miles. It is divided into 47 mohullahs. The court-houses and the public offices lie at the west end of the municipality. The houses of the European community, the church, the police lines, the juil and race course come next. They extend from two to three miles eastward along the river. After these commences the native town, in which the houses are very crowded and the streets narrow. Like most old towns in Bengal, the town of Rampore Beauleah has been built on no system. Since the creation of the municipality in August 1876, the aspect of the town has been much improved, and many of the old ugly-looking thatched houses have been replaced by masonry buildings constructed on a systematic plan. The municipality

bas a population of 20,024 persons.

Dacca.—The town of Dacca is a very old city, and was once the seat of a Muhommedan Satrapy. It stands on the north bank of the river Boorigunga, and is five miles in length and a mile in breadth. It consists of blocks of very old houses crowded in length and a mile in breadth. in length and a mile in breadth. It consists of blocks of very old houses crowded together by the sides of streets and lanes which are mostly narrow and crooked. The houses have generally in their rear very small yards, in which there are well-privies within a few feet of wells of water for drinking and culiuary purposes. One great difficulty in the sanitary improvement of the town of Dacca is the existence of "gors," or large pits around which privies were constructed. The municipality is doing all it can to improve these sinks by filling them up, and sequiring lands for the passage of night-soil men to remove the filth from the necessaries. Through the princely munificence of Nawab Abdool Gunny, c.s.t., and his son Nawab Assanullah, the people of Dacca have received the advantages of a

pure water supply.

Narainguage.—The town of Narainguage is situated on the river Lakhya. A few
Narainguage.—The town of Narainguage is situated on the river Lakhya. A few years ago it consisted of straggling houses both on the eastern and western banks of the river. It now extends a distance of two and two and a half miles on the eastern river. It now extends a distance of two and two and a haif miles on the eastern bank and three to three and a half on the western bank. The river frontage on both sides being occupied by business premises with solid quays and landing places. There are a number of hydraulic and steam presses for baling jute and a steam factory for ginning cotton. On the whole the town is rapidly rising in importance as the centre of jute trade in Eastern Bengal.

of jute trade in Eastern Bengal.

Chittagong.—The town of Chittagong is little else than a collection of small hillocks, on many of which are built bungalows and Government offices. The bungalows are mostly occupied by European gentlemen. The town is situated on the bank of the Karnafuli river, and is visited by many trading ships during the rice and jute seasons. The natural drainage of the place is from west to east from the hills. About two-thirds of the area is rural consisting of paddy fields and hills covered with noxious vegetation. The soil is sandy and ill-drained. There are numerous tanks and nine springs in the town, which supply drinking water to the people. The municipality is doing its best to improve the sanitary condition

of the place.

Commillah.—The municipality of Commillah was established on the 30th November 1864. The population within municipal limits number 13,506. The area of the muni-1904. The population within municipal nation intimer 10,000. The read of the municipality is 4 square miles. The town consists of one broad main street about two and three-fourths of a mile in length. At the east end of this street is the European quarter and the court-houses. At the other end is the hant or market, which is held bi-weekly. The rest of the town consists of isolated holdings surrounded by bamboo enclosures and built close to tanks which were excavated for the purpose of obtaining earth for the raised sites of houses.

One of the main features of the place is the encurmous number of these tanks. On the north and east of the town runs the river Goomtee, a mountain stream of considerable velocity and and east of the town runs the over troomtee, a mountain stream of considerable velocity and winding course. The town is protected from the floods of this river by an embankment (maintained by the Maharajah of Hill Tipperah) which runs for six miles above and twelve niles below the town. The surrounding country is low and swampy, but the natural drainings is good and the artificial drains in the town carry away the heaviest rainfall within a few hours. Commillah has the reputation of being one of the healthiest towns in Bengal, its climate is agreeable and the water is good.

Pales — The municipality of Patna was established on the lat November 1864.

Patna.—The municipality of Patna was established on the 1st November 1864. Its population as returned on the occasion of the census of 1881 was 173,251. The city of Patna is situated on the Ganges and extends over 9 miles. It is traversed lengthwise by one long road which meets the streets from north and south at short intervals. The construction

of the city is peculiar, and does not allow of any very rapid improvement. Much is, however,

being done by the Municipal Commissioners to improve it.

being done by the Municipal Commissioners to improve it.

Gys.—The municipality of Gys was established in May 1865 under Act III (B.C.) of
1864. The population living within municipal limits is 76,415 according to the census of
February 1881. The town of Gys is situated on the western bank of the river Phalgu
which dries up in hot weather, but in the monsoon swells to a considerable stream. The which dries up in hot weather, out in the monsoon swells to a considerable stream. The town may be divided into three parts, viz. (1) Sahebgunge or the new town; (2) the European quarter, and (3) the old Gya town or Gyaji as it is called. The castern portion is situated on a ridge running parallel to the course of the river which is its eastern boundary. The western side slopes gradually to a plain which is terminated on the south by the Brahmojoni and Gobachhos hills. The Ramsila and the Murli hills skirt the by the Braniajon and Cooking the town. The greater part of the town is thus in a valley with hills on all sides. The houses in Gya are made of pucca or kutcha bricks and mud. The first thing that strikes the attention of a viaitor in Sahebgunge is its wide and clean streets, especially near the chawk or market, which are a striking contrast to the narrow lanes of the old town. The extreme limits of Gya extend about 41 miles by 2, but many parts of the included area are occupied by gardens and plantations. Sahehgungs is intereseted by roads which are metalled with one or two exceptions. There are no motalled, roads in the old town, its streets being ill-paved with boulders. The ghats on the river roads in the old town, its streets being ill-paved with boulders. The ghats on the river Phalgu, which are many, are built of pucca masonry. Some of these are new and in good condition. There are very few public buildings at Gyu worth mentioning, except the Government offices, the school, the public library and the dispensary. In the old town of Gya is the famous temple of Vishnupad overlooking the river Phalgu. It is visited by pilgrims at all times of the year. There are, however, three fixed times in the year when the pilgrims come in larger numbers, viz. in March, September, and December. The climate of Gya is healthy and genial. It is very hot and dry in the summer months, but delightful in the cold weather, and in the rains which begin to fall from June and continue till the ord of September. The trade of Gya is considerable. Its expects are chiefly gening such as rice, pulses, linseed and tussur cloth manufactured at Manpur. The imports are chiefly piece-goods. A vast improvement has been effected in the present condition of Gya as contrasted with its past. The roads and streets have in many places been widened by breaking down the chabutras (platforms) and other oneroachments, and a complete system of improved drainage has been provided. Many public latrines which were greatly needed have been opened for the convenience of the people, and unwholesome hollows have been filled up. There has also been considerable improvement in the lighting of the town. Since the opening of the Gya-Patna State Railway a great impetus has been given to the trade of Gya.

-The municipality of Arrah was established in the year 1865. It has a popula-Arrah. tion of 42,998 persons. The town is situated on a table land somewhat undulating. natural slope is towards the north. The surface drainage all flows in this direction, and thence into the Ganges. Some eight miles from the town is a small stream called the "Gangee," which is probably the abandoned bed of a river. The town is divided into two portions by this stream. There are two large bridges over it connecting the two portions. The town is rather crowded and the condition of the lanes, though greatly portions. The town is rather crowded and the condition of the lanes, though greatly improved, is not such as could be expected. Much attention is now being paid in improved, is not such as could be expected. Much account in now boing plant in their improvement. On the west of the town there is a very large open space of ground or maidan, in which the offices of the Magistrate and Collector, the church, the Covernment school and the circuit bungalow are situated. The maidan also contains a race-course, and is known by the name of Rumna. The place is generally regarded as healthy, though at

times it suffers from epidemics of cholera.

Mozufferpore.—The town of Mozufferpore was incorporated in November 1864. It is skirted on the north by a narrow stream called the "Burhi Gunduck." The avorage length of the town from north-west to south-east is two miles and a half and its breadth is two miles. It has an area of about 5 square miles. On the north and east of the town there are orchards and handsome gardens, and on the west are rural villages. The town, except in a few places.

stands on sufficiently high land.

Durbhunga.—The municipality at this place was established on the 1st of November 1864 under the District Towns Improvement Act of that year. The town is situated on very low land, and abounds in tanks and large hollows which were excavated in order to obtain earth for building purposes. It contains of 65,955 persons densely packed in parts. It has very few good wide roads, though in this respect it is better off than many other towns. From the period that the Durbhunga Raj came under the management of the Court of Wards, improvements have been made in this direction, and the Maharajah since attaining his majority has continued to assist in the work of improvement. The town owes to the Durbhunga Raja a handsome hospital, a spacious regularly built bazar, and several other considerable advantages. Owing to the low situation and the dense crowding, the place has a reputation for unhealthiness from which the neighbouring district head-quarter towns are comparatively free.

Chuprah.-Chupra is a long narrow town, about 6 miles in length and three-fourths of a mile in breadth, on the left bank of the Ghogra just above the confluence of that river with the Ganges. The general slope of the town is from the river bank inwards. The natural drainage and the water-supply being good the town is healthy. The inhabitants are for the most part fairly well-to-do specimens of artizans, agriculturists and traders in country produce, and their servants and dependants. The soil of Chupra is salt and gritty, but produces excellent crops. It is specially famed for growing good peaches, roses and lecches.

Monghyr —The municipality of Monghyr was established in the month of November, 1864. Its jurisdiction extends over an area of about 3½ square miles. For facilitating the collection of taxes, it is divided into 25 sections or mohulahs. The municipality contains a population of 55,372 persons as ascertained by the census of 1881. The town of Monghyr is situated on the right bank of the Ganges. Its distance from Calcutta by rail is 304 miles. It is connocted with the loop line of the East Indian Railway by a branch line which has much facilitated the traffic of the district, and added much to the convenience of the residents of the town and suburbs. The junction of the lines is at Jamalpore, a distance of six miles from Monghyr. The municipality contains 9,640 houses, some of which are very fine hand-some buildings. The scenery of the fort is charming, and when the river, during the rains, overflows its banks, the flood extends over miles, and in some parts as far as the eye can reach. All the Government offices, except the post-office, are situated inside the fort, and almost all the European residents live within its walls. This part of the town may be called the Chowringhee of Monghyr. The climate of Monghyr is salubrious, and is much thought of by invalids who repair hither as to a sanitarium—in fact, by many of the natives of Bengal it is considered as such. The town is colebrated for its hardware manufactories. Its artizans are very ingenious and are good workmen, and since the establishment of the Railway workshops at Jamalpore, almost every description of iron and brass work may be made up in the town, such as no European workman need be asheaded of Locks made in the town are almost like, if not equal, to Chubbs. Monghyr is unrivalled for its table-mats, ladies' fans, work-boxes and baskets; also for the manufacture of pots of all kinds. Slate dishes and plates of every description are also manufactured in Monghyr. These articles are prized by the natives of Bengal. The slate comes from the Laheta quarries

Bhagulpore.—The town of Bhagulpore is situated on the right bank of the river Ganges, but the main stream is now at a considerable distance from it, except the portion from Myagunge to Bernari under which the river now flows. The length of the municipality is 63 miles, and the breadth generally, excepting the portion which hes to the south of the railway line, is about 1 mile. The area is about 72 square miles. The town is full of orchards, gardens and mangoo topes. There are very few tanks or jheels within the municipality. The land is high and low, undulating in places and flat in others. Owing to the natural drainage of the surface, the escape of rain water is free and perfect. The water is discharged into the Ganges through ditches. By the constant action of water these ditches and the side-drains of the roads are getting deeper and deeper every year. The soil is yellowish, soft and sandy. There is very little clay. Below a depth of about 6 feet to 10 feet, a layer of kunker is found in most places. The place is full of tar and date palms, mangue, jack and neem trees. About two-thirds of the population is Hindoo and one third Mahomedan. Their principal food-staples are rice, Indian corn and wheat. The habits of the people are very simple. Summer heat is intense rising sometimes to 100 F. in the shade. In some winters the cold is severe, in others not. The rainfall is on an average 50 inches annually. During the dry weather the westerly winds and during the rainy season easterly winds prevail. Several ranges of hills being close, tigers visit the town occasionally, and during the rains wild boars are sometimes driven in from the active by the floods. On account of the silting up of the old bed of the Ganges, the place has become somewhat unhealthy since the last three or four years. Cholers and small-pox break out in March, April and May, sometimes in epidemic form in

portions of the town.

Purneal.—The Purneah Municipality was constituted under Act III (B.C.) of 1864 and was established in the month of September of the that year. The area of the municipality is 11½ square miles, but it lacks very much in compactness. It is divided into six circles for administrative purposes: First, Modhubani which lies to the west and is bounded on the north and south by rural tracts, on the west by the old Kocsy river, and on the east by the civil station. It is well drained and comparatively healthy. Second, the civil station, containing the courts and the public buildings, as well as the houses of the principal European residents. This portion of the town is also very healthy, and well drained except the north-eastern portion of it bordering on the old station. The third portion comprises the Line bazar, stambagh, Moharajgunge. Sarupgunge, Gokulgunge, Madhupara and Baijnathgunge. It is decidedly unhealthy. The back water from the Soura river lodges in a tract of low land, and numerous cases of fever that occur every year during September, October and November are attributable to a great extent to the insufficient drainage of the marcahes lying in the middle of this tract. The water level of the Soura for about nine months of the year remain higher than the level of the marches, and it is for this reason a thorough drainage of the marshes has hitherto been found impracticable, but steps are now being taken to effect this. The fourth circle consists of Khajanchihat, Bhatta, and Bengalitolah. This tract is inhabited by the Bengali residents and a sprinkling of the mercantic class. A well metalled road runs through the whole section, and many kutcha roads are feeders to it. This part of the town is tolerably well drained, and is much less unhealthy than the third circle. The fifth circle comprises Nintolah, Lalai-ke-Chhauni and Shamsunder Chhauni. It is not properly drained and is interwoven with jungles. It is chiefly inhabited by the lower class of the people and is not at all a healthy portion. The sixth divis

and Kholifa-choukh and on the east by the jungles of Begumdeuri and Lalbagh. This portion is very thickly populated, and principally inhabited by the mercantile and trading classes. A metalled road, about three miles in length, runs from Line bazar through the City bazar up to its northern extremity. The deep drains on both sides of this main road were very filthy, and the virulent type of the fever which generally visited the city after the close of the rains was mainly attributed to the filthiness of these drains. They have now been filled up, and flat bottomed drains are being constructed in their stead. It is hoped that the reconstruction of these drains will improve the sanitary condition of the town.

Poores.—The municipality of Pooree was established on the 1st April 1881. The town was managed by a union up to the beginning of the year 1881-82. The population within municipal limits is 24,336 according to the census of 1881. The town lies close to the municipal limits is 24,000 according to the census of 1031. Inc town lies close to the sea-shore upon sandy grounds on the back of the Atharanalla river, which runs parallel with the coast, and only about two miles in-land. The Jagannath Temple stands on the highest ground which is a sandy ridge running north to south, and which acts as a water-shed parting the rainfall to the east and west. As the sea-shore to the south of the town and the river bank to its north are both higher than the average level of the town, its drainage is a difficult matter, and this difficulty is increased by the fact that a great many of the streets are no better than narrow lanes having no room for efficient frains. The only practicable method seems to be to have two systems of drainage, one on each side of the watershed, each having a main outlet to the sea which must be artificially kept open, and be connected with having a main outset to the sea whom must be arinneally kept open, and be connected with the town by minor drains. Such a system has been commenced for the eastern side of the water shed. The main outlet drain has been nearly completed, and the work of connecting the minor drains with it is going on. The town exists for and depends on the temple of Jagannath, and the great body of residents is immediately connected with the temple in some form or other. It is in a very great degree a town of lodging-houses for the reception of the pilgrims who flock to it at certain times in numbers that exceed the population commonly two-fold, and sometimes even five-fold. One of the great difficulties of the Municipality and the Lodging-house Committee is to meet the extra conservancy requirements of this enormous body of temporary visitors. The difficulty is the more felt as there can be no blinking of the fact that the town is in a very insanitary state, and that the mass of returning pilgrims undoubtedly make that state especially dangerous. The people are filthy in their habits and object to be improved. Their privies are nothing but pits, and when one is filled with filth, it is covered up and another opened near it. In this way the whole ground inside and outside of the houses has for ages been horribly defiled, and when the soil is saturated with undrained rainwater, the consequences are seen in the returns of public health. Under the auspicies of the Lodging-house Committee, much has been done to put a stop to the practice of erecting underground privies, but nothing can redeem the pollution of the soil in times past. The funds at the disposal of the Municipal and Lodging-house Committees for purposes of conservancy and sanitation have been helplessly insufficient, and the work of removal of night-soil has been hitherto very ill-done simply from want of funds. On the creation of the municipality the chief wants of the town wore first a good drainage system to avoid as much as possible the saturation of a deeply polluted soil; secondly, arrangements for the thorough removal and burial of night-soil outside the town daily; thirdly, a supply of pure drinking water sufficiently accessible to remove the temptation to use foul water; and fourthly, a conservancy establishment sufficiently strong to keep the streets clean and the drains in working order.

# CALCUTTA MUNICIPAL ACCOUNTS

POB

1884-85.

FORMS Nos. I & II.

#### FORM No. I .- Statement showing the Income of

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unnalts		Calcutta	Act IV (B.C.) of 1876	400,336	2	24	46	74	54	20	29	46	ka. 47,197	Ra. 94,628	Re. 1,41,823

#### FORM No. 11 .- Statement showing the Expenditure of

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Name of limitator.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office setablishment, Inspec- tion, Honoressy Vagistrate's establishment, &c.	Collection of municipal taxes including octroi (essablishment, purchase of accountbooks, paper, money-boxes, repair to outposts, &c.)	Pire (establisment, purchase of fire-engine, backets, repairs, &c.)	Lighting (cutablishment. purchase of hamps, oil. repairs, &c.)	Police (establishment, pur- chase of elothur, litteris, &c., repairs to outposts, &c.)	Beristration of births and deaths.	Buildings and other works (erection of slaughter- houses, latrines, &c.,
edannum		Calcutta	ila. 1,41,823	Rs. 56,62,786	Rs. 1,60,632	Rs. 65,840	ka. 22,130	Ra. 2,70,769	Ra, 2,89,251	Re. 4,176	Rs. 86,906

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### the Calcutta Municipality during the year 1834-85.

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FORM	Nο	11 -Statement	showing the	Expenditure of

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			Jest.	-	Other measures.			Public	Works.		_	١
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previeus		Markets and sharehter- bauves (cetablish- ment, contingencies).  Public garden (estab- labment, purchase of seeds, repair of builders, gentles of builders, etc.).	Contributions to schools	Establishment.	Construction and main- tenance of roads.	Other (now) works.	Other repairs.	Survey of land.	
	<u> </u>		Re.		Rs. Rs.	Re.	Ra.	Rs.	Ra,	Rs.	Ra.	1
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						3	Eemor	andu:	a of
Liabilities Balance of loans Deposits to be adjusted							:::	•••	<b></b>
Claims— Advances recoverable			,			•••			
Net amount of debt	***	***		•••	***	***	***	***	***
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	he	Calcutta	<b>Municipali</b> ly	during	the	year	1884-85.
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			in records	16		-				17		18	19	20	21	
<del> </del>			Miscri	ANEOU	RECEIF	`B.				Dest.		duding balance.	_	(column 15) per	own in column 18	
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, mie of refuse, &c.)	Conservancy and road cleaning (fees, sale proceeds of night-soil, street-refuse, &c.)	Municipal fines.	Payments for munici- pal service rendered to individuals.	Grant-in-sid from Pro- vincial or Local Funds.	Sandries (rent of municipal lands, re- cespts from public gardens, &c.)	Total.	Lonas.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year, exc	Total, including balance	of taxation population.	72	Remar
Ra.	Rs. 77,261	Ra. 1,70,140	Rs. 41,768	Rs. 9,490	Rs.	Ru. 51,304	Rs. 2,27,292	Ba. 6,01,263	Rs. 20,00,000	Re. 1,55,477	Ra. 3,41,620	Rs. 50,62,786	Rs. 53,04,000	Re. A. 1	Rs. A. P.	•
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			Dent.					***************************************	BALAN	CB AT CL	OSK OF YE	AR.				
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rincial funds			Dent.					BALANC	E AT CLOSE	OF YEAR,		
Contribution to local or pro-	Loans, instalments paid during the year.	On account of last	On secount of current year.	Peposits (salaries attached, contractors, &c.).	Advances (on account of de-	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	Lemares.	
Ba,	Rs. 8,44,375	Ks.	Ra. 7,66,410	Re. 1,50,064	Rs. 4,13,628	Ra. 55,360	Rs. 51,08,498	Rs. 51,709	Ru, 6,44,494	Rs. 6,96,113		

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ì		***								***	81,098		9	
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### FORM No. I.

### STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

1884-85

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( V			ibento.					Municípal, límits.	a	,	1	d	1.	,	g	h	47	YEAR YEAR	. SART
-iws of D	) is x rec	7.	NAMI	OF M	RICITA	LLITY.	Act under which constituted.	Population within Muni	Exolicio.	Nominated,	Bleefed,	Total,	Officials.	Non-officials.	Buropeans.	Natives	Deposits.	Actual municipal	Total.
	Bra		n Divis	ox.				2	1 4	ž	#	1 6	18	× 	44	2	Be.	Re.	Pa.
, de					Total		} Act III (B.C.) of 1884	. {   15,00 1,14,7F	W	11	1	18		27 18 45	11	20 15 88	1,020	8,613 878 4,387	4,639 873 5,407
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TURK		111111111111111111111111111111111111111	Burdy Culus Cutwa Painh Rance	an	Total		Act III (B.C.) of 1884	82,63 9 59 6,62 6,78 10,79 65,68	7	7 6 6 5 5	14	-	5 Z 4 9 2 2 15	16 13 8 11 11	3 ::: 3	18 15 12 13 19	1,746 \$00  2,040	0,055 192 193 1,591 5,292	10,801 482 193 1,882 6,204
		18	Banko Bisher	ra pore	 Total	:::	Act III (B.C.) of 1884	15,72 15,86 87,58	3	4 4 8	16	-	8	10 11 21		10 12 22		3,483 822 8,8 6	2,463 822 3,703
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		7 -			Total Total		*****	82,063 4,06,238	<u>:</u>	27	215	77 331	19	258	-8 -31	74 800	3,945	16,241 83,701	16,241 87,846
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, 1.0 yr,		40 41 42 43 44 45 46 47	Krishns Pantspo Ramach Nudden Kushter Kumari Meherp Birnaga	ghur m heDy	Total		Act [1] (B.C.) of 1884	4,83,429 27,477 29,687 8,628 9,334 9,717 5,948 5,359 4,392	"1 "1 "1 "5	36 6 4 5 5	159 16 12 8 10 10 10 	255 25 18 19 10 16 14 13	7	250 15 28 15 15 15 15 15 17	15 4 	18 25 18 19 16 16 16 18	0,384	8,006 10,259 2,184 2,910 2,021 1,460 121 667	8,006 10,256 2,184 2,010 2,021 1,460 191 607
	{	46 49 50	Jessore Kotecha Moheshi	. 1	otal 	:: }	 Act III (B.C.) of 1884	1,00,479 8,495 9,231	121	64 6 8	70 12 6	185 18 9	4 1 2	115	1 2	126 17 7	4,789	91,758 2,085 1,095 404	83,768 6,874 1,096 404
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 	{	61 63 68 64	Satkhira Debhatu Chaudu Khulna	•••	<u> </u>	:: }	Act III (B.C.) of 1864	8,788 5,514 8,445 6,£85	::	18 12 15	8	12 13 12 14	a	9 12 12 12	=	13 13 12 13		2,084 198 405	3,054 195 405
i. 	}	8E 86 67	Berhami Lalbagh Jumpos Kandi	ore	<u></u>	=   },		23,882 29,548 39,281 10,187 10,661	==	44 8 8	9 17 12 10 7	52 25 18 24	7 8 8	21 18 16	*	10		2,654 10,771 90,489 441 1,180	2,654 16,771 20,800 441 1,120
*		515		To trnl. To	iate	= }		7,19,958	 12	25 228	53 896	77 -	17	60	6 88	71	4.146	72,881	1,120 52,661 1,72,179

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					<b>::</b>						9,240	25	9,265					9,969 7,005 4,581 3,231 2,295 1,429	90,195 9,100 10,083 6,087 5,683 3,702	0 11 0 0 7 ± 0 5 1 0 8 9 0 2 10 0 3 9	9 14 1 1 2 6 0 5 9 0 5 2 0 3 4 0 4 7
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111112 111111 111111 111111 111111 111111						111111111111	11 [11111111111111111111111111111111111	1::::::::::::::::::::::::::::::::::::::		7,442	1,01,208	4,034	1,12,984		47		47	33,419 21,043 23,051 5,015 4,291 4,297 4,250 13,641 10,478 8,215 10,067 2,500 5,506 3,811	5.33,137 22,185 20,483 6,487 4,611 7,801 10,780 16,105 10,435 17,011 1,873 7,104 8,006 6,744 4,020 7,03,460	1 3 9 0 10 8 0 7 2 0 0 8 0 7 2 1 1 8 0 0 8 0 10 8 11 0 8 11 0 8 10 0 11 2 8 0 0 7 3 0 5 7 0 6 11 0 0 9 9 0 11 4	1 13 5 0 11 2 0 8 10 1 2 6 0 8 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 6 0 10 10 6 0 10 10 10 10 10 10 10 10 10 10 10 10 1
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			pality.				monicipal limits.	а	ъ	c	d	•	1	,	h			
in or Di	STR:	ICT.	municipality.	NAME OF MU	NICIPALITY.	Act under which constituted.											municipal	
			ber of				a wrthin						ile.					į
			al number				Population	Ex.officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	European	Watives.	Deposits,	Actual belance.	Total.
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	R	Jau.		DIVISIOS.													Re.	Re.
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,;;;;re		•••	61	Disagepore Rungpore		Act III (B.C.) of 1884 Act III (B.C.) of 1884	13,820	<u> </u>	-6	12	18	-	19	1	17		1,043	1,043
- Albaro		{	63 64	Rorm	: :: ::	Act III (B.C.) of 1984 {	6,179 8,091	4 8	14 10	:::	18 18	4	14	4 8	14 10		1,101	1,151 941
- "	•		*	Sheropore	Total		10,170	7	24		81	- 8	28	-7	24		2,092	2,002
			65	Pubna		Act III (B.C.) of 1884 {	14,683 21,058	2	10 15		12 16	*	8 12	2 8	10 13		2,168 2,097	2,168 2,997
	•	(	66	flersjguuge	Total		35,941		25	<del>-:-</del>	28	8	20	-6	28		5,105	5,165
locting		{	67	Darjeeling Kurseong		Act III (B,C,) of 1884 {	7,976 4,033		25 18	-:	25 22	6	19 18	91 8	14		17,091	17,694 4,396
()			00	Mutacong	Total		12,000	•	43		47	10	87	20	18		22,090	22,090
.inigoree			69	Julpigoree		Act III (B.C.) of 1884	7,936		18	-	18	10	- 8	2	16		1,795	1,795
				Divisions	l Total		1,21,471	26	161	12	199	58	147	55	144		55,907	55,007
		Dat	era l	DIVISION.												ŀ		
·~		{	70 71			Act III (B.C.) of 1884 {	77,681 12,508		7	14 8	21 12	8	18 12	8	18 8		43,154 5,443	48,154 8,448
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urred perr		{	74	Goalundo Madariporo		3 22.(2.0.) 01.1003(	8,653 12,298			14	21		19		21			
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					Total		18,878	=	23	10	33	7	26	3	30	108	4,527	4,030
		ſ	78 79	Naurabad Surtagacha Jamaipore	:	· [] (	10,581 4,295 14,727 5,710 15,114 4,648	:::	7 4 6	12 6	19 10	5 2	14	5 2	14 8		8,:46 1,707 1,150 1,614 1,921 896	8,246 1,767 1,150 1,614 1,021 596
reingh			78 79 80 81 83	Jamalpore Sherepore Kishorepunge Bazitpore	: ::: :: :::::::::::::::::::::::::::::	Act III (B.C.) of 1884	5,710 13,114		6 3	10 8 0 6	15 12 15	<sub>3</sub>	19 18 19 7	=	15 12 10		1,614	1,614 1,614 1,921
		ţ	83	Bazitpore		η.	-		20	51	90	15	65		78		9,334	9,384
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	C	BITT		G DIVISION.		,	ga 104				4.0	١.		١.	۱	1	# #0°	,,,,
	•	{	86 86	Chittengong to Coa's Buzar .			22,130 4,863	<u>:::</u>	13	.::	18	8	18	3	15		5,591 720	8,891 710
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, and		{	96 87	Brahmanber		Act 111 (B.C.) of 1884 }	13,598 17,540	<u>"1</u>	11		18 12	2	14	<u></u>	14 13		854 2,288	8,198 2,255
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olly	***	•••	56	Noakhally Divisions		Act III (B,C,) of 1884	62,708		- 4 No	81	18 71	16	- 50 50		13	2,542	11,742	2,592
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		Pa		Division.		`[_	100.00	(	ł					l	1	l		
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			1		Total .	1	286,909		17	84	51	13	39		48	18,473	26,868	45,829
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			98 94 96 96	Arrah Jugdisporo Buxar Donumon Baseram		.     	42,008 12,509 16,408 17,428 22,000	:::	6 8	8 8	18 9 28		16 9 7	1	18 8	===	1.767 1.967 580	1.347 1.447 889 1.846 1.346 2.318
		l	98	Blaison	· · · · · · · · · · · · · · · · · · ·	) · · · · · · · · · · · · · · · · · · ·	22,000 5,788	=	3	10	21	- 8	28	=	21 9		1,843 2,345 8,225	1,846
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				Orno								Asses	D TAXES				plance.		16) per	in column 19,
•			đ		1	ø	A		Co	NSERVAT	ECY C	Biss.	Lic	ENSE OF	TRAD	Ba.	year, excluding balance	d	(column	
(Articles of food or drink for men or ani- mate.)	Class II. (Animals for slaughter.)	Class III. (Fuel lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and speces.)	(Tobacco.)	(Cloth.)	Chass VIII.	Total.	Arrear collection for the previous year.	Collection for the cur-	Penaltres,	Total.	Arrear collection for the previous year.	Collection for the cur- rent year,	Penalties,	Total.	Total income of year, ex	Total, including balance.	Incidence of faration head of population,	Incidence of income show per head of population.
Re.	Ba.	Ba.	Re.	Ra.	Rs.	Ru.	1	Ra.	Ra.	Re.	Rs.	Rs.	Re.	Rs,	Re.	Ra.	Ra.	Ru.	Ks. A. P.	1
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		<u></u>	=		=	<u> </u>	<u> </u>		418	6,174		6,587					2,012	3,407	0 2 4	8 6
	-	<u> </u>	<u> </u>	-:-	<del> </del>	-::-	=		1,008	5,834	7	9,349					10,665	2,50,572	0 15 0	1 10
##···· !!*···	 	=======================================		::: 	 	 	:: :::		82 90 178	32,305 4,764 37,059	_:: 	\$2,387 4,860 37,237			=======================================		\$2,00% 24,277 06,875 6,186	1,85,253 29,729 2,14,973	1 5 2 1 13 6 1 6 6 0 7 3 0 4 10	1 13 1 13 1 13
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				۱													38,367	43,889	0 15 2	1 11
••••	=			<u></u>	<u></u>	==	=				-:-				==		2,606 41,003	8,416 47,301	0 7 8	0 10
	=								1638	2,974	3	3,520					20,547	23,743	0 15 5 0 2 Ju	1 8
*****		<del></del>	=	<del></del>	=		=		552	2,974		3,529					4,140 24,696	50,147	0 8 4	0 8
*****			=	-::-	=	=	=										4,691	7,278	0 13 1	0 14
	=		$\overline{\cdot}$	=	=	=			800	2,974	-8	3,529			=		70,440	91,724	0 11 0	1 1
										17,741		17,741					,26,722 6,345	1,64,045 10,740	0 9 4	0 15
*****	=	<u> </u>	Ξ	<u> </u>	=	:	-:			<u> </u>		_:::		:	::		14,404	18,408	0 4 3	0 15 0 6 0 6
*****			3:		Ξ	Ξ	Ξ			17,741	-	17,711			=		.47,871	1,93,200	0 8 1	0 13
			<u></u>		<u></u>												61,124	81,000	076	0 18
****		-	<b></b>										,				19,833 1,590	21,599	0 8 8	0 7
******	=	***	3	=	:::	:::	::	*****	19940					***	:::	*** **	6.668	3,088 7,172 7,481	0 8 8 0 8 0 0 8 10 0 4 11 0 4 7	0 7 0 8
******	-		11.	=	=	Ξ	=				=				=	•	5,638 11,481 2,585	7,481 18,496 4,797	0 4 1	0 7 0 8 0 5 0 7
Treign.	-	-			=	=	=			,.,		,.,,,,,				<del></del>	48,690	87,961	0 8 8	0 6

Remar

RAJERARYE DIVISION.  **Po	Total		Tax on persons according to c remastances and p operit	 zes in de	etari (ca :	many	house and lands	8			Ora	RE TAXE	ES IN DET	PATE (AB	taration.
BAJERARYE DIVISION.  - Sye	wiesh Total		Tax on persons according to c reunstances and p operty	neo(36	DINY 10		user and lands	2			Ora Ma	RE TAXI BY COL BE WE	IN NO AS ORSEABY	, ,	eration.
RASERANTE DIVISION.  byo	Total		Tax on persons ing to c reum	D <sub>C</sub>			user and lands							1	1 4
hye	Total		N 922	D-		Total	Tax on ho	Tax on vehicles	Tax on anims .	Tolls &c	Conlider	Br. k hilrs.	Lone kilns	Fee on musical p	Total moome from ta
Section   Sect	Total	=	H,922	108.	Ba.	Rs.	Rs.	Re.	Rs.	Re	Ra.	Re.	Re.	Rs.	Ba
Second   S	Total	-	0,200	*****		6,923 5,208		2,504 1,846	423 281	2,448	•••••		::::::		17,0 7,3
	Total		14,180			14,180		4,349	704	2,448					24,5
### Company   Co	Total		9,352			9,389		1,884	470	1,182					12,5
Second   S	Total	-	4,598			4,586		2,074	94						7.5
Sing   50   Sorajgunge   50   Sorajgunge   50   Darjeeling   50   Eurocog   50   Julpisoren   50   Julpisoren   50   Julpisoren   50   Dacca   50			7,149			7,140		2,674							2,5
Sing   50   Sorajgunge   50   Sorajgunge   50   Darjeeling   50   Eurocog   50   Julpisoren   50   Julpisoren   50   Julpisoren   50   Dacca   50			6,712			6,212	,,,	1,138		1,455					8,1
Divisional Divisional	Total		14,100			7,987		1,683	5/11 646	1,455					17.1
Divisional  DACCA DIVISION.    10   Dupon   Divisional	10481						28,676	10	820						88,
Divisional  DACCA Divisional  DACCA Divisional  To Dacce. Nataingunge  To Dacce. Nataingung	Total		' - <del></del>				35,117	10	820						40,5
Divisional  DACCA Divisional  DACCA Divisional  TO Dacca  To Dacca  To Dacca  To Dacca  To Sanimdo  To San			1,239			1,330		<del></del>							1,1
To Deces   Nations unpole			52,603			52,003	38,117	12,070	2,847	6,038					1,14,1
To Deces   Nations unpole		- 1		1											1
Palpore { 77 Natsingungo   72 Furreedpore   73 Goalando   75 Natsingungo   75 Natsingungo   75 Natsingungo   76 Natsingungo   76 Natsingungo   77 Natsingungo   77 Natsingungo   78 Natsi							50,912	4,153	2,623	12,928	<i></i>				1,63,0
rgunger { 73 Goalando } 73 Goalando } 75 Madarapere } 75 Madarapere } 75 Machilla } 76 Machilla } 77 Jusiokati } 77 Jusiokati } 78 Austaperia } 78		=	3		<del> </del>		18,348 69,160	4,153	2,628	12,026					23,0
rgunger { 73 Goalando } 73 Goalando } 75 Madarapere } 75 Madarapere } 75 Machilla } 76 Machilla } 77 Jusiokati } 77 Jusiokati } 78 Austaperia } 78	Total		4,175			4,175	00,160	9,135	2,020	435					1,26,6
addah    To Assimal ad All Marian ad All All All All All All All All All Al		==	2,618 3,711			2,618 3,714				720			:::::		2,0
and the second s	Total		10,507	.,		10,507				1,155					11,6
- Subship of the control of the cont		::	H,071 1,697 1,500		::	8,571 1,687 1,500		204		1,875 149			====		10,3 1,8
aunsh 79 Januar ort 18 Januar	Total		11 85H			11,858		204	88	1.524					13,6
Sulfar affort    Sulfar affort	20141	-	1 11.	-	1	6.023		2MG							7.2
Divisional  (HITTAC IN DIVISICE  ORR  S. C. C. C. C. C. C. C. C. C. C. C. C. C.			19 9 097	1		3,516 4,929 3,007			*****			::::		*****	3,5 4,9 3,0
Divisional  (HITTAC NO DIVISICE  SECTION OF CASE Black  (NO COMPAN	l		101			3,440 1,026	*****						===		8,1
CEITTAC NO DIVISION  AUGR  AUGR  AUGR  COMPANION  COMPA	lotal	ſ	12 110			22,940		298							23,2
ORR S Com lin	ul Iotal		1 305		<u> </u>	45,305	69,160	4,643	2,711	15,005					1,74,6
oung Sa Cint ay ng to		- 1		1						.					ľ
. ( 85 Com lish	own.		, 107		ļ <b></b>	2,107	19,152	1,898	512	7,078				,	81,1
	Icial	1	7 107		- <u></u>	2,107	12,152	1,398	512	7,073					23,5
- ( 8/ Blake until					·	3,178	6,483			1,121					13,0° 3,1°
1 1	ra Fotal		- ,,,,			8,178	R/482			1,151					10,8
holly 48 Nonkhilly			1 75			3,276		877		2:13					8,0
Divisional	ıl Lotal		414			8,558	20,574	1,775	512	8,457					48,40
PATRA DIVISION			1	1	i	i					ļ				
C. St. 1 Patrio.		1.	, ]				61,609	18,018		17,800					1,01,00
90 Harli Heliar		ß	12 10-1		·	12,583	5,064			568 629		******			6,6: 18,16
11	lotal		12 6 18			12,588	69,073	12,018		18,492				<b>41.</b>	1,19,8
112 C 715		-  -	\ <u></u>				81,867	3,424	1,302						36,0
93 Arry h Juntimpe to		-					16,095			161	<b></b>				16,9
90 DONE		(	/	. 18	84		1,458 5.652								1,5
67 Sametam 68 Bimboon		`	$\setminus$	,	, [	, ,	5,974 6,364 1,866	300 808		894 810				*****	8,37 7,56 2,27
		/		/	, Ì-	11	57,443	1,069		1,356					89,88

-	*********			16						17	-	18	19	20	21
		M	INCRLLA	MEOUS I	ABCRIPTS.	anga talah ye.				Dest.	***************************************	year, excluding balance.	_	(column 16) per	shown in column 18,
Bealisations under Special Acts.	Proceeds of land, &c.	Income from markets, (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning (lees, cale-proveeds of night-soil, street-refuse, &c.)	Manicipal fines.	Payments for municipal services rendered to individuals.	Grant.in-aid from pro- vincial or local funds.	Sundries (rent of municipal laufs, re- ceipts from public gardens, &c.)	Total,	Lonus.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year, ex	Total, including balance.	Incidence of texation (bend of population.	Incidence of income above . per head of population.
Rs.	Re.	Rs.	Ru.	Ra.	Re.	Rs.	Ra.	Re.	lts.	Rs.	Rs.	Ra.	Rs.	1	Re. A. P.
478 	*****			96 62	160		2,901 3,948	8,635 8,710				20,692 11,044	23,508 14,168	0 13 7 0 19 10	1 0 6 1 8 5
678			043	158	160		3,988	7,345 5,756	·	<u></u>	2,300	31,736 -20,368	87,678 88,158	0 13 4	1 1 5
18	1,053		300	128			2,778	4,362				12,686	13,629	0 9 10	0 15 1
65			45	80 41			787 534	927 5×2	!			8,251 8,145	0,459 1,086	1 3 6 0 10 8	1 5 5 0 12 7
65			45	74			1,325	1,500				11,426	13,518	0 15 7	1 1 11
,	42			274 24			1,209 2,941	1.488 2,107			<u> </u>	10,369 11,123	12,637 14,120	0 0 A 0 0 10	0 11 1 6 8 5
	42	26,952	25	204	.,	7,771	3,250 24,476	3,500			294	91,192 95,591	26,657 1,13,685	4 7 9	12 0 6
424			10	25		7,771	24,655	613			294	5,054 1,01,043	9,45	1 ( 7	1 4 0
1,079		26,952	358	25			418	773				2,012	1,28,185 8,807	0 2 4	8 6 7
1,640	1,125	26,932	1,441	1,149	621	7.771	42,983	83,832			2,594	2,00,665	2,56,572	0 15 0	1 10 5
3,211 3,211 300 624 223	445 285 730 25 48	2,094		2,463 317 2,780 06 60 20	769 289		80,228 577 30,805 366 32	36,347 1.179 37,526 3,556 584 2.714		2,750		1,42,098 24,277 1,66,376 6,166 3,202 7,148	1,85,252 29,720 2,14,672 10,079 4,793 7,721 22,593	1 5 2 1 13 6 1 6 6 0 7 3 0 4 10 0 5 9	1 13 3 1 15 0 1 13 6 0 9 9 0 5 11 0 9 8
1,016	<sub>134</sub>		::::::::::::::::::::::::::::::::::::::	102	3,005	:::::	2,933	6.010				10.378	10 010	0 12 G 0 10 18	
:::::				112	3.005		2,933	0.194 0.194		_:::::		1,980	8,886 1,724	080	1 8 10 9 11 9 9 8 9
980 385 423 400 258 320 2,604 7,061	144    	2,004	2,418  2,418 2,418	172 2 96 2 41  518 3,590	22		2,555 1,495 63 225 509 37  2,268 36,404	0,104 0,027 4 10 7 43 010 370 320 7,823 56,309		8,951 8,984 11,734		19,868 21,220 3,965 5,672 4,607 3,825 1,340 40,035 2,42,795	24,498 24,446 5,072 6 882 5,021 4,840 1,042 49,269 5,11,433	011 7 010 11 013 1 0 5 4 0 5 8 0 4 9 6 0 6 7	1 0 10 2 0 1 0 14 P 0 8 1 0 7 4 0 4 8 0 4 7 0 11 5
346 867		2,597		90 5	349		13,841	17,932 589			·	85,507 2.096	411,RNR	0 15 2 0 7 8	1 11 h 0 10 1
738	132	2,597		104	349		13,906	17,821				41,043	8,41d 47,304	0 14 0	1 8 9
ëı	<b></b>	ï44		128 6	138	:::::	7,214 706	7,478 976				20,5\$7 4,149	23,743 6,404	0 15 5 0 3 10	1 8 4
61		144		184	138		7,970	8,451				24,696	30,147	0 8 4	0 12 9
794	132	3,741		246	482		735 22,610	763 27,035				70,440	7,278	0 12 1	0 14 6
-,54		-,,											21,123	411 4	1 1 11
626	291  231	457 877		1,490 65 95	273 393		21,435 658 277 22,370	21,702 718 1,642 27,002		348	60G	1,26,792 6,345 14,805 1,47,871	1,64,645 10,710 18,400 1,93,200	0 0 4 0 6 1 0 4 3	0 18 1 0 6 10 0 4 10
826					801	12,000								0 8 1	0 13 0
340		8,686		1,743			8,071	28,181		150		04,124	81,800	0 7 6	0 18 8
******* ****** ****** ******	74	1,138 51 3,008 64	164 107 28	699 6 17 45 107 17		1,100	951 812 217 229	2,827 6 487 263 4,912 310			3 	19,822 1,549 6,583 5,436 12,481 2,585	21,580 3,036 7,172 7,441 13,426 4,797	0 6 8 0 2 0 6 5 10 0 4 11 0 4 1	0 7 4 0 2 0 0 6 4 0 5 2 0 9 0 0 7 2
*****	76	4,836	. "	TPI.		1,100	. 1,709	8,904			8	46,096	67,901	0 5 5	0 6 10

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1		1 8	8	4	8					6					7	
					zi		Numpi	ER OF	MBMB	ERS O	P COM	KITTE:	E.	BY BAI	CLOSE OF	HAND AT
,		pality.			ipel limi	a	ō		a	,	5	g	h		YEAR.	
den on die	erbic:	1.5	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Potal.	Officials,	Non-officials.	Europeans.	Natives.	Deposits,	Actual municipal balance.	Total.
·					<u>                                     </u>	Ī		<u>  -</u>		Ť				Ra.	lie.	Ra,
P.	ATNA 	100 100 100 100	Hajeepore	Act III (B.O.) of 1884	42,460 25,078 16,431 6,635	=	6 9 10 11	13 4 1 	19 13 11 11	1 1 9	15 12 10 9	4 2 2 1	15 11 10		4,438 1,096 458 1,639	4,838 1,095 468 ,689
			Total		90,504		36	18	44	H	46	-9	17		8,098	8,028
.Burbhungs		100		Act III (B.C.) of 1884	65,955 11,578 11,911 89,444	6	9 5	14 "10 24	22 14 15	6 5 5	16 9 10 85	5 4  9	10 15 42		10,880 2,137 1,481 14,398	10,880 2,137 1,481 14,598
Marcon		{ 100	Rovilgungo	Act III (B.C.) of 1894	\$1,676 14,072 11,307	<sub>2</sub>	8 6	11.8	19 13	5 6 2	14 9 7	5 3 2	14 10 7	8,030	8,917 5,495 D46	5,917 8,544 946
) · · ·		1"	Sewan Total	ĺ	77,019	3	20	10	41	11	30	10	81	3,650	12,857	15,407
Chumparun		{ 100	Motiliaree	Act III (B.C.) of 1884 {	10,023 21,263 32,186	<u> </u>	12 16	 8	19 19	3 5	10	2 4	10 10 20		3,910 2,513 6,563	3,919 2,593 6,598
i.			Divnl, Total		719,727	8	117	: 169	324	72	202	46	27N	21,523	93,921	1,15,446
8.			_													
Monthlyr .			ORE DIVISION.    Monghyr	Act III (B.C.) of 1884 {	55,87 <u>2</u> 16,987		6 8	12	18		13 18	6 8	12 10		2,768 716	2,763 716
		1	Total		71,359	===	11	22	Se	4	82	11	22		3,479	8,479
Blugulpore .		£ 115	Hlusculpore	Act III (B.C.) of 1884 {	68,238 5,672		8 11	13	21 11	4	17 10		17 11	100	80,038 3,039	89,185 8,059
			Total		73,910	=	19	13	52	5	27	4	24	100	93,094	88,794
durnenb .		118	Purneah	Act III (B.C.) of 1884	15,016	<u></u>	- 0	12	18		15	_5	18		3,378	3,872
Maldah		{   116	English Baser	} Act III (B.C.) of 1884 {	12,360 4,694	=	6	12 12	14	8	12 9	:::	18 12		1,109 688	1,109 088
			Total		17,064	=	10	20	80	- 0	21	=	80	==	1,707	1,797
Southal Pe	ıkını.	{ LIN	December Shahebgunge	} Act III (B,C.) off1884 {	5,7R) 8,507	=	5 3	30 6	15	1	18 8	3	14		4,577 1,129	4,577 1,129
			Total Divnl. Total		14,296	<del></del>	57	16 83	140	34	116	-4. 27	113	100	5,766 97,448	5,706 97,548
	,.		Division.	•		_										
. ,	u	(120	Cuttack including canton.	h r	43,346		6	12	18	12	6	2	16		9,760	9,760
Onitack	•••	121 123	ment, Kendrapara Jajpon		15,719 11,233	. 8 1	12		12 13	3 2	11		11 18	:::::	1,210 741	1,210 761
			Total	Act III (B.C.) of 1884	70,298	•	27	12	43	17	26	-8	-10		11,711	11,711
Pontee		123	I n		24,803		6	12	18	- 4 0	14		16		6,630	6,630
Balasore		(129	Halasore Divni, Total	J (	20,265 115,366		89	12 86	79	30	49	8	71		19,027	19,627
. A.																
			roks Division.		15,306		15		16	3	12		13		era 1	, nes
ziaszribagh	•••	1200		Act 111 (B.C.) of 1884, {	27,206	<sub>2</sub>	16		18 	- 6 - 9	12 24	- 1 4	17 28		881 2,484 3,715	9,084 8,715
AMER		. 127			18,448	1	4		13	6	7			203	2,919	2,464
motorium		128	Puruha	Ac III (B.C.) of 1884	R,192	-	12	<u> </u>	18	7	В	-	12		1,348	2,868
- passes -		. 120	Direct Mater	Act III (B.C.) of 1884	6,006	8	- <del>6</del> 6		71	25	49	8 15	- 8 59	205	782 8,000	782 8,974
~ .			GRAND TOTAL	******	2,508,075	61	are	1997	1,976	857	1,619	251	1,785	44,601	8,96,886	6,88,047
		1	,					- 1		- 1	. 4			- 1		, P

# Municipalities in Bengal, during the year 1684-85.

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-									-				· · · ·				_ 18	10	20	21
_			·	Octro	1.				.			Аявин	ED TAXE	i8.		<del></del>	la lance.		55 PP	uma 18,
	7.	1	a	•	,	9				Conser	vancy	coss.		License	on tra	des,	clasting		(column	35
(Articles of feed or drink for men or and	Class II.	(Puel, lighting, and	Washing.) Class IV.	Charte, game, and	Spices.)	(Tobsece.)	Cines VIII.	(Metais.) Total.	Arrear collection for the previous year,	Collection for the	Penulties.	Total,	Arrear collection for the previous year,	Collection for the	Penalties.	Total.	Total income of year, exclusing balance.	Total, including balance	Incidence of taxation head of population.	Incidence of income shown in per head of population.
Re.	Re		1	Ra.	R	R.	e. R	Be.	Rs.	Ra.	R	. Ru.	Rs.	Rs.	Re	. Ra.	Rs.	Re.	Rs. A. P.	Rs. A. P.
==	::			. 1	:	.	: :	:   ::::									44,489 6,74 3,055 1,24	7,84	7 0 10 7 0 0 3 2 0 0 2 10 7 0 6 3	1 0 10 6 4 3 6 2 11 0 10 4
				-		- -	: :										6H,78			0 10 4
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	-	-	-	-	-	-		-							-		36,000	-	0 4 6	9 13 5
	E	=	=	=	- =						<u>                                     </u>						29,852 9,659 5,832 43,912	6,27	0 10 3	0 9 1 0 10 11 9 7 6
	-	-	<u></u>	<del>                                     </del>	┧⋍	-	1	-			<del>  =</del>				<del> </del>	-	6,528	-	<u>-</u>	- 0 0 2
*****	=	<del>-</del>	1::	=	-	-	-						-		<del>                                     </del>		16,827	12,39		9 9 8 9 7 4
	=	╚	=	=		=	=			17,731	-	17,747		-	=		,16,464	5,31,966	-	0 9 3
	 	_:: -:-	 	=	=======================================	 					- :: :::				-:: -::		,00,223 15,545 ,21,088	1,08,966 10,581 1,25,567	0 H 3 0 H 9	1 14 8 0 15 10
** ***	-	:::	:::		:::		::-		819	6,042	-	6,507		81		85	64.260 8,417	1.48,395 6,576	0 9 2 0 6 3	1 0 0
	=		=		-	=	=		510	6,042	==	6,561		84		84	72,077	1.55,271	8 9 0	0 15 7
	<u></u>	<u>-</u>	<u> </u> =			-			<u></u>						<del>  ==</del>		23,879	26,751	0 18 10	1 8 10
	:::	:::	=	::	::	:::		.::::			<u>  ::-</u>			<u> </u>	<u>  :::</u>		10,412 2,701	11,521 3,389	0 8 11 0 7 5	0 13 5 0 9 2
			۳	<del></del> -	<u> -</u>	=-	۳						••••			•••	5,084	14,910	0 7 6	0 12 8
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*****							 :::										34,239 4,414 2,867	<b>43,999</b> 8,928 3,548		0 12 7
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		**		-:-	إننا		=				<u></u>				<u></u>		18,4mi	25,036		11 10
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<u></u>	=				<u>:</u>	==	<del>::</del>			*****	<u> </u>				<u></u>		3,688	46,949		7 6
*****				***		•••	•••		14,145	1,884,04,2	1, 385	2,75,111		181		• 131	5,907 8:	3,05,044	0 12 0 1	0 3

			_			4.4. 34	<u> </u>		12 W 14	-			-		طنت
1	[ 8	3					10	11	12	18		14			15
	a) ir		Other to	SEED TAI Arcs in de Jumps as no conse			4				Crass	MEZAT SI LICO PRI MEN BE	TH DRY. DMRS AS DESARY	atl (ab May	101
THE OI PIETRIC	beral name t of municipa	June ob Mobigangeria	Tax rn persons owapy ing bolding averting to e reunstance and property projected			Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Conjstax.	Brock killus.	Lime kilme.	Peet on musical pro- coasting,	Total income from inxelient.
		aton-senfinanti.	Rs	Rs	Ra.	Re	Re.	Rs.	Ra.	Ro.	Ra.	Rs.	Re.	Re.	Rs.
- 21hore	{ 100 1 100 1 100 1 100 2	Musicipate in Flaterians / Laterians / Laterians / Stammarins			==		18,840 5,010 2,018 2,557		<u> </u>	12,279					28,119 6,010 2,018 2,567
~n=bhungs	{ 103 101 108	Durbhungs Rescui					15,490 3,804 4,471	96	125	815 539 821				******	38,599 10,596 8,844 4,798
	C 108	Magnubani Total					\$3,267	98	125	1,074					25,168
n	{ 10:	Chupre R vilgunge Scwan			====	******	17,681 4,965 4,314 26,830	====		3,083 4,176 7,250					20,714 9,061 4,314 84,109
Chumparun .	{ 10	Motharee			===		4,084 6,729	268	358	620	:::::				5,284 6,728 12,612
		Total Divol. Total	12,533	===		12,633	2,15,133	18,858	1,780	43,687					8,05,791
9 . 5		PORE DIVISION.												·	
	{ li	1 / Manathers					15,047 14,287	1,784 840	718 134	11,076 			 		28,578 14,770
<i>.</i>		Total					20,331	2,083	869	11,076					43,345
Bhagulpore	{ }}	S Blazulpore Colgons	1,914	::::::		1,914	17,470	3,822 2×9 4,110	880 85 915	10,350	*****			416	89,583 2,937 41,820
Anthonia		Furnoah					9,670	2,679	670						13,019
andah	{ 11	English Bazar 7 (Hij Maldah	3,805 9,176 6,041			3,805 2,170	\$00 15	1,589		1,146					6,960 3,191 9,091
Conthal Pergu	n- { !!	B Deoghur Bhahebgunge	2,470			2,470	55 8,847	121 175	56 630		421	<u></u>	29		2,703 4,630
anhs.	( JAX	Total  Divnl. Total	2.470			2,470 10,425	8,402 60,191	296 10,767	686 8,123	22,572	421 431	29 28	20 20	416	7,888
	()mres	A Division.													
outlank		O Cuttack including our	tor				16,913	9,486 977	585	. 10,544 118	*****	*****	*****		80,477 4,018 2,605
	( 12	Jajporo Total	-				2,639 2,551 28,086	2,817	535	10,602					2,605 87,100
دونتون الم	12	3 Pooreo					11,185	756	46						11,087
	11	Balasore Divni, Total					8,186 42,407	3,673	184	1,349		*****			59,379
	a Na   }	FORE DIVISION.	4,47			6,477 6,853		1,105	184 315				:::::		5,716 4,683
-ribagh	{  ii	Chartra Total	8,83	-	******	8,858		1,105	449			===			10,384
	2	Ranches	6,60	_		0,008			157	==	<u></u>				6,165
Shoom	1		4,634	-		4,635 8,136		19	491						5,145 2,136
	1	Divni, Total	21,606	_		27,609		1,124	1,097						23,880
Ý	1	GRAND TOTAL	9,23,907			2,23,307	11,85,590	1,84,750	18,176	1,39,455	_481	28	29	616	19,47,414

117	· , · · ;			· ·	16			••		17		18	10	20	21
			Miss	BLLANS	оте висил	PTS.				Dest		balance.		16) per	co'umi 18,
Special Acta.	Proceeds of land, &c.	Income from market.	Conservancy and road	street-refuse, &c.) Municipal fines.	Payments for municipal services rendered to indirection	Grant-in-aid from	funds. Surchies (rent of manicipal inner, revente from public.	gardes, &c.,] Total,	Loans.	Deposits (confractore, selarice unpaid, &c.).	Advances.	Total income of year, exclusion	Total, including balance.	Incidence of taration (column head of population,	Incidence of income shown in per head of population.
Bø.	Rs.	Rs			1 -		. Re.	.   B.	1	Rs.	R.	T	Re.	1	
12 6 143		1,0		1	35 24 35 30		. 1,14	1,73			1	65,68 6,74 3,05 4,21	7,84	7 0 10 7 0 0 5 2 0 0 8 10 7 0 6 8	1 0 10 0 4 3 0 2 11
159	-	1,5	-	_		-			·		-	68,78	-1		0 10 4
		2,5	75	1	87 86 		- 2,20	1,10 4 4,91	5	-		- 1	7,04	8 9 6 5	0 5 2 0 d 10 0 13 2
				10 11		-	1 50	8,63		-  <u></u> -		20 327		0 0 0 4	0 6 5
			_	411 2	15					-		5,335 44,345	6,27		0 9 1 0 10 11 9 7 6
8.0,1	···.	1	00	_   t	я	42	5 1,59	1,235 8 3,676				6,625	10.85	8 0 7 8	0 9 6
1,068 2,2,8	21	5 16,0		14 5,35		7 13,52	_		-	400	3 - 04	16,327	29,83	0 5 11	0 8 1
				-					-	-		4,38,46	5,31,96	0 6 9	0 9 3
257 377	31			21	8		69,59 43°	1 75,644 1,666	2,090	·	===	1,06,228	1,08,986	0 × 3	1 14 8 0 15 10
634 ,633	3:	-		1,52		-	70,425	-	-			1,27,084	1.25,567		111 6
,6(4) ,638		-	-	30	1	-	26,682 271 76,941	1,540			200	3,617	1,18,395	0 6 8	1 8 8 0 10 9
805		3,86	n	133	56		1,818	6,790			\$,570	-	1,55,271	0 9 0	0 15 7 1 N 10
14 210		1,81	e	21			1,623 139	3,512 379				10,419 2,701	11,527	0 8 11 0 7 5	# 18 5 # D 2
254		1,84	-	- 25			1,762	-		131		14,113	14,910		0 12 3
415 760 115		1,07	25	-		700	1,186	2,392 3 ses 5,750			-:::	5.0R4 7,1898	9,661 9,127	0 7 5	0 14 0 0 15 0
531	32	1 ),570	_					1,24,231	2,000	181	3,770	2,13,789	3,41,287	0 8 2	0 14 7
253	471	1,145	94	76		135	1.570	3,702				34.230			
540 190			<u>  ::::</u>	211 tu			518	8nu 20 ·				1,978 2,407	43,900 6,028 3,546	0 4 1	0 12 7 0 4 10 0 8 11
796	471	1,116	119	200	_==	185	1,810	4,764				41,834	53,575		0 9 4
		387		599 131	-::-		5,065	6,469 178				18,406	25,036		0 11 10
14	471	1,632	99	1,029		135	6,781	17,411				0,513 00,783	10,199		0 7 6 0 12 S
80		742 61	96	69 145		···	2,053 (118	2,960			<b></b> .	8,676 5,562	9,337 7,596	0 5 11	0 U 0
60		765	96	214			2,671	3,464				14,238	16,953		0 8 6
- -		2,9% <u>2</u> 3,180	784	767		498	1,516	4,955 5,238				M,120	13,604	-	0 9 7
		·		24			426	691			· · ·	2,827	12,726 8,669		7 6
	6,275	6,905 75,968	6,718	1,049 25,751	83,106	29,810	5,135 4,60,800	14,735 6,77,148	2,900	24,969	1 ,560,	39,568 26,63,997	46,842	0 6	10 4

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## PARTICIPALITY And under which counts		7			•			· · · · · · · · · · · · · · · · · · ·	(		•		6	•	8	2	. ARDEREN	r
BIRDHWAY DIVISION.	TAMD AT	LIANCE IN	BY BA		TES	MMT7	y Coi	RRS O	MEMB	R OF	NUMB				4 consignation of appropriate agreement and		• •	: '
BIRDHWAY DIVISION.		YEAR.		h	,		9		đ	·	ь	a	cipal limi			pality	•	
1,	Total.	1 1	Deposits.	Natives.	Luropeans.	Europeans.	Non-officials.	Officials.	Total.	Blected.	Nominated.	Er-offeia.	Population within muni	Act under which consti- tuted.		munher of	TRICT.	er Dis
Dival. Total	Rs.	1	Rs.												Division.	WAB	Burn	
PRINIDENCY DIVISION.    1864.459	5,407 40,907 18,260 3,526 3,526 16,241	16,341	2,046	84 68 22 14 74	66 22 23		86 50 21 11 64	15 3 6 13	90 74 24 17 77	59 47 16 11 50	81 27 8 6 27	::::	98,539 65,032 37,686 7,650 82,067			=	 	y mai The
Section   Sect		83,701	a,1120	300	-	-	200				110	=	400,236	*****			Powerr	
150.11	1,05,663 22,758 8,373 2,654 52,031 1,72,279	22,758 3,544 2,654 32,881	4,780	126 39 50 71	8 2 6		115 85 45 60	20 7 7 17	135 42 53 77	28 8 52	25	==	89,442	<b></b> .		=	• • • · · · · · · · · · · · · · · · · ·	
Signature   Sign															B Division	A TE Y I	Rajbh	
DACCA Division.	5,937 17,785 1,043 2,092 5,165 22,090 1,795	1,743 2,662 5,165 22,080 1,795		18 16	20	2	16 12 28 29 37 8	8 10 16	18 16 31 29 47 19	12 	12 6 24 25 43 18	7 8 4	18,320 30,770 85,941 12,009 7,936		 	=		:-
Divide	- 33,607	110,111,7			-			- 02					131,411			ra Ti	Dac	
CRITTAGONO DIVISION.    M4,623   19   12   31   8   23   3   28	49,597 6,077 4,690 9,884	6,077 4,527	103	30	8 !	1 8	40 20	7 1	88	34 10	17		31,037 1×,478	· .::		:::	:	ipore ,भवेहर संस्कृत
195,695   16   17   28   6   24   28   28   28   29   20   20   20   20   20   20   20	69,438	68,535	103	178	10	11	161	86	107	117	80		196,127	er	Divni, Total			
Divid. Total	6.241 5,451	6,241			3	8	23		81				26,493		:	<b>аож</b> 	CRITTA	
285,000	5,451 8,593 14,284	2,592		12	- -	. -::-	- 8	-		8			5,164			::	: ::/	iby ∷
78,415	1		l		1					-		-			TVISION.	a D	Pari	
BEAGULFORE DIVISION.  77,550 10 25 80 6 33 14 23 0 8,479  78,500 10 12 32 5 70 6 23 100 88,499  15,010 10 12 32 5 70 6 23 100 88,499  17,500 10 12 32 5 70 6 23 100 88,499  17,500 10 12 32 5 70 6 23 100 88,499  17,500 10 12 32 5 70 6 23 100 88,499  17,500 10 12 32 5 70 6 23 100 88,499  17,500 10 12 20 30 11 21 20 10	45,329 16,576 9,295 8,926 14,398 15,407 6,503	18,676 9,205 8,026 11,396 12,357		2) 73 45	6	5 9 9	39 20 63 46 85 80 19	6 15 8 16 11	25 78 54 61	14 52 18 24 19	11 26 86 21 21		76,415 117,921 90,564 89,445 77,049	.::				pore
77,558 1a 55 8a 6 53 14 53 3,579 78,570	,15,444	03,921	21,523	276	-	46	262	72	324	169	147	8	719,727		Divol. Total			
Dival. Total 191,886 87 83 140 24 116 27 113 100 97,448   ORIGINAL DIVISION 70,888 4 27 12 43 17 27 3 40 11,711 93,888 6 12 18 4 14 2 11 6,889 688	3,470 88,104 3,879 1,797 5,708	3,179 83,991 8,378 1,797 5,706		28 13 50	1	1 2	15 21	8	18 30	20	6 10	=	71,359 78,910 15,016 17,054 14,296				::	,76 ,,,
70,586 4 57 13 43 17 55 3 60 131,711 54,835 6 12 13 43 17 55 3 60 131,711 54,835 6 12 18 4 14 2 16 6,530 6,530 6 137 16 9 0 3 10 6,530 deg	07,549						-			-				j.	1		·	
	11,711 6,030 696	11,711 6,650		40 18		3 7	25 14	17	43 18	12	27		70,298 24,863			a Di	ORIGE.	
	19,027							}-		12	_	-	20,285			. 1	l	
CHOIA NAGPORE DIVISIU															E DIVIBIO	POR	yta Na	
## 27,008 2 SI 8 SS B 26 4 29 2,715	2,718 2,484 2,843 789			9 9		-		-	18	<u> </u>	12 8		6,000			· [		
GRAND TOTAL 50.867 10 56 5 74 25 49 15 59 265 8,009	8,874 39,047				- 1									, 15	GRAND TOTAL		1	ا میرا

8				-	
Problems and love 1 to 1000 to the control of the c		IR	10	20	粗
COTROX.	ASSESSED TAXES.  CONSERVANCY CRES.  LIGENSE ON TRAD	dung balance.		(column 15) per	n column 18,
(Atrice Class I. Class II. of the control of the co	Jugar collection for the current year.  Collection for the current year.  Penalitea.  Total.  Arrest collection for the previous year.  Collection for the current year.  Collection for the current year.	Total, avan mounte of year, excusuing	Total, including balance.	Incidence of tarstion (co	Incidence of income abown in per lead of population.
Ra. Ra. Ra. Ra. Ra. Ra. Ra. Ra. Ra. Ra.	Rs.         Rs. <td>Rs 2a</td> <td>2 1.01,099 2 1,90,862 2 18,287 3 8,089 65,141</td> <td>Rs. 4, P.  2 0 1 1 0 3 0 9 8 0 4 9 0 8 9 0 7 1</td> <td>1</td>	Rs 2a	2 1.01,099 2 1,90,862 2 18,287 3 8,089 65,141	Rs. 4, P.  2 0 1 1 0 3 0 9 8 0 4 9 0 8 9 0 7 1	1
	7,442 1,01,208 4,035 1,12,084 47 7,442 1,01,208 4,035 1,12,084 47	47 6,783 1,903 9,170 9,712 0,221 47 7,816	94,751 27,543 19,871 1,03,000	0 11 4 0 8 10 0 10 8 0 6 1 0 10 0	1 3 1 0 11 5 0 13 6 0 6 6 0 12 6
		1,736 0,598 2,596 1,426 1,492 2,042 2,012	13,629 13,518 26,657 1,23,185 3,907	0 13 4 0 15 3 0 9 10 0 15 7 0 7 11 3 5 7 0 2 4	1 1 3 1 9 1 0 15 1 1 1 13 0 9 6 8 6 7 0 4 0
		30,875 16,516 19,6(8 10,035	2,14,972 22,508 24,498 40,369 3,11,482	1 6 4 0 0 0 0 11 7 9 6 7	1 13 6 0 4 6 1 0 10 0 11 8
	582 2,074 3 3,529	11,068 14,696 4,681	7,273	0 13 1	1 8 8 0 13 9 0 14 6 1 1 11
		17,971 14,421 45,696 48,796 16,004 44,342 .6,827	81,000 57,901 66,765 50,445 50,749 22,830		0 13 3 0 13 5 0 6 10 0 10 4 0 6 5 0 8 1
	6.56	84 12,088 72 077 25,379		3 3 8 9 0 13 10 7 6 9 8 2	0 0 3 1 11 4 0 15 7 1 2 10 0 13 8 0 14 7
		19,406 9,518	53,575 25,086 10,199	8 5 7 8 6	0 9 6 0 11 10 0 7 6
		14,238 11,120 10,883 2,827 38,548	3,559 0 46,842 0	0 4 0	9 7

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•		Þ		Other	teres in	detnil (s	s many					Ora	MANY CO	es in De Lumbe Cersary	TAIL (AS IS MAY ).	-
Dist	RICT.	Serial number of municipality	Name of Municipality	Tax on persons according to their eicenn- stances and property.			Total,	Tax on houses and lands.	Tar on vehicles.	Tar on animals.	Tolls, &c.	Conl-tax.	Brick kilas,	Lime kilns.	Fees on musical pro- cessions.	Total income from taxation.
  	Brad	WAN	Division.  Division.  Division.  Division.	Rs. 8,867 17,518 20,203 9,184 3,157 18,170 72,874	Bs.	Ra.	Rs. 8,807 17,518 20,293 9,054 8,157 18,170 72,876	Re. 1 49,222 48,262 29,750 12,463	Re. 9,735 12,448 4,618 857 420 1,809 20,887	Rs. 123 1,638 1,286 256 225 3,610	3,942	Re	Re.	Re.	Re.	Rs.  2,30,196 1,00,235 59,742 11,216 4,146 26,330
P naha 	 	BHC	r Division					8,42,838 46,612 11,641 6,549 47,547 4,85,883	67,101 4,271 1,001 1,728 882 74,548	1,899 82 164 	9,810 5,190 2,530 777 8,118 25,784					5,88,874 56,894 15,216 9,654 58,647
38	LAJEU	RY1	Division.	14,150 9,392 8,934 7,119 14,169 1,230 52,003			14,180 9,382 5,934 7,140 14,160 1,230 52,063	33,117	4,349 1,584 1,820 2,674 1,638 10	704 214 470 94 645 620 	2,446 1,132 1,455					24,801 12,812 9,224 9,917 17,802 40,234 1,239
igh ige	DAC	I	Division.  Divni, Total	10,807 11,858 22,940 45,805			10,507 11,858 22,940 45,865	69,160	4,133 204 286 4,634	2,628 88  2,711	12,996 1,155 1,524 					1,26,099 11,692 18,674 28,226
O:	::		DIVISION Drank. Total	2,107 3,173 3,278 8,658			2,107 3,173 8,278 8,538	12,152 8,422  20,574	1,898 377 1,775	512 	7,073 1,121 263 5,457					25,249 16,245 3,918 43,405
		D	rviston.   Dival. Total	12,533		 _: :	12,588	80,073 \$1,367 87,183 20,320 28,267 28,460 10,762 2,15,122	12,018 3,424 1,063 96 268 16,858	1,302 125 353 1,780	18,493 1,354 12,379 1,674 7,250 629 41,687					1,19,657 86,683 30,489 36,590 26,162 34,169 12,012
			Division.	1,915 6,641 2,47n 10,425		 	1,814 6,041 2,170 10,425	20,334 17,470 9,670 515 8,402 60,193	2,088 4,110 2,679 1,589 296 10,757	852 915 670 696 3,128	11,076 10,550 1,146 	421 421	28 28	29 29	416  416	46,848 41,820 18,019 1,011 7,532 1,14,607
=	ORIN	•	Ortal, Total		 			98,080 11,135 8,150 42,407	2,817 756  8,678	535 46  581	10,663 1,140 11,611		 			87,100 11,937 9,836 59,57±
Cnor	NA NA		R Division	4,880 6,068 4,815 2,136			8,H30 6,H90 4,G85 2,136	111111 111111 1 1111	1,105 19	449 157 491				<u></u>		10,884 6,165 5,145 8,136

				16				7		17	T	IN.	19	20	\$1	1
<b>e</b> qualigrammi		e esterensprend	Miscelt	ANROUS	RECRIPTS	ı.				Вивт.		ading balance.		(column 15) per	n in column 18,	
Realisations unser Special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning (fees, sale, proceeds of night-soil, street-refuse, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Sundries (rent of municipal lands, receipts from public entdens, &c.)	Fotal,	Louns.	Deposits (contractors, salaries unpaid, &c.)	Афтисев.	Total income of year, escluding balance	Total, including balance.	Incidence of taration ( head of population,	Incidence of income shown in per head of population.	
Re.	Ra.	Re.	Rs.	Ra.	Ra.	Rs.	Ra.	Rs.	Re.	Ba.	Rs.	Re.	Rs.	Ba. A. P.	Ba. A. P.	Ī
6,044 9,227 1,829 9 1,548	1,624 140 333  814	2,430 8,048 84 503 1,849	447 19 9	3,275 1,682 207 4 55 258 5,481	125 238 10.346	1,027 1,598  2,690	8,697 9,582 97,483 3,005 998 8,410	24,142 17,983 1,11,845 3,529 415 12,878		68 540 1,014 110	1,33n 125  1,455	2,54,496 1,20,192 1,72,692 14,963 4,568 44,903	2.59,613 1,61,660 1,90,862 15,287 8,959 65,144 7,03,294	2 0 1 1 0 3 0 9 8 0 4 9 0 8 8 0 7 1	2 3 5 1 3 6 1 12 0 6 6 4 0 9 6 0 9 6	
4,885 65 10 2,896	37× 	185	908  142	4,060 458 284 46 727	10,150 5,103 	3,690	28,110 8,873 8,183 401 6,250	47.388 14.759 3.954 507 14.929	900	10,720	4,908  100 153	5,96,787 71,993 19,170 9,717 70,229	7,03,430 94,751 27,643 12,371 1,03,940	0 11 4 6 8 10 0 20 8 0 6 1 0 10 0	1 8 1 0 11 6 0 13 6 0 6 6 0 15 6	The second secon
7,216	862	140	409	5,675	15,953	8,600	46,883	80,637	900	10,776	5,059	7,67,896	9,40,175	0 14 10	110	
478 18 65 1,079	1,083	26,952	843 360 45 35 358	158 464 128 74 298 25	160 661 	7,771	0.549 8,984 2,773 1,325 3,250 24,055 413	7,846 5,766 4,362 1,509 8,590 60,517 778			9,300  294	81,738 20,848 12,546 11,428 21,402 1,01,045 2,012	37,473 88,163 13,629 13,519 26,667 1,21,185 3,507	0 13 4 0 15 3 6 9 10 0 16 7 0 7 11 3 5 7 0 2 4	1 1 5 1 9 1 0 15 1 1 1 11 0 9 6 8 6 7 0 4 0	
1,540	1,125	26,952	1,411	1,149	821	7,771	42,063	83,852			2,594	2,80,045	2,50,572	0 15 0	1 10 5	-
3,211 1,046 2,804 7,081	780 73 141 	2,094	2,418 2,418	2,786 185 112 313 3,390	1,058 8,068 22 4,085		30,885 396 0,083 2,294 36,444	37,596 4,854 6,194 7,825		8,750 8,984		1,66,375 16,516 19,848 40,035	2,14,872 22,513 21,198 40,969 8,11,192	1 6 4 0 6 0 9 11 7 9 6 7	1 13 6 0 8 6 1 0 10 0 11 5	
						-										
733 61	132	2,597 1-14		104 184 6	349 133		13,908 7,979 735	17,821 8,451 743	***** *****	*****	1/41-1 114-14 11-14-1	41,068 24,696 4,681	47,304 30,147 7,273	0 14 0 0 8 4 6 12 1	1 8 9 0 12 9 0 14 A	
794	132	3,741		240	492		82,640	27,035	1 1000			70,440	84,724	0 11 0	1 111	-
838 940 150	221 74	1,884 8,886 4,886 1,835 5,260	274 20 40	1,646 1,743 791 344 413 285 161	86G 391	12,000 1,100	22,370 9,971 1,769 18,101 5,130 9,058 2,880	27,062 28,151 8,804 20,139 10,824 10,233 4,315		340 150	696 3 80	1,47,871 64,424 48,696 58,738 36,066 44,312 16,327	1,93,200 81,000 67,901 66,764 50,465 59,740 22,830	0 8 1 0 7 6 0 5 8 0 6 9 0 4 6 0 7 0 0 5 11	6 13 8 6 13 5 0 6 10 6 10 4 6 6 5 0 9 2 5 8 1	-
8,278	295	16,916	834	8,522	1,057	13,525	69,831	1,09,558		496	489	4,16,46 4	5,31,908			1
634 8,633 1,896 954 1,115	32	8,354 1,846 1,103		1,521 483 137 29 340	89	700	70,039 24,941 1,343 1,709 2,341	76,743 30,057 6,790 3,891 5,750	2,000	 	200 8,570	1,25,084 72,077 23,379 13,118 13,082	14,910 18,789	0 9 8 0 9 0 0 13 10 0 7 6 0 8 2	1 11 4 0 16 7 1 2 10 0 13 8 0 14 7	
6,581	82	10,370	718	8,510		700	1,09,316	1,23,231	2,000	181	8,770	2,43,739	3,41,287	0 9 6	1 4 4	1
796	471	1,145 887		299 899 131		136	1,819 5.063 47	4,764 6,469 178				41,864 19,406 9,513	58,575 25,03d 10,199	0 8 5 0 7 8 0 7 4		
1,914	671	1,539	90	1,029		135	6,931	11,411				69,783	88,810	0 8 1	0 12 8	-
961		796 9,935 8,186		214 767 44 96	011100 011100 011100 101101	408	426	3,854 4,955 8,496 603	 	984444 98444 99444 14444	41-11 4-1-1- 1-1-1-1	14,28# 11,120 10,3#3 2,887	16,953 13,694 12,726 8,659	0 6 1 0 5 4 0 10 0 0 5 6		
89,806	0,275	75,98	_	1,049	83,106			6,77,148	2,900	24,969	18,566	38,668 26,65,997	83,05,044	0 6 4		

#### FORM No. II.

### STATEMENTS OF EXPENDITURE

01

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

PUI

1884-85.

FORM No II -Statement shoung the Expenditure of the

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		•				Form No	0 II —8ta	itement sho	ung the L	Popenditu	re
1	8	8	4.	5	- (	3		7			
Ay S					GRYSBAL I	PSTABLISH NT	11	BITO PAPLET		(a)	Ī
NAME OF DISTRICT.	Scrist number.	NAME OF MUNICIPALITY.	Balance from previous year.	Incorr during the year	Office estat behindent inspection Removary Magnetizate sectablatinent &c.	ection of mon consistance clump of tree ( stal last purchase an account books paper in new boxes repart outposts &c)	Fre (estabu.hment pur chase of fire engine buch s r parts \$2)	Leht ng (exterl shment purchase of imps, oil re- pairs, &c)	Police (estallishment pur chase of el shim landerna &c reparato utposta &c)	Results on of buths and dealths	
		Division.	Rs. 4,532	Ra 11 1 1	Rs 1814	1 , ,	Est HOL	Rt 7	Ra 17 857	Ra	Ī
,H{	2		5,407	2,51,406	19,592	5,670	0,369	27,505	17,817		-
;; . r	8	Mooghly and Chin- sursh,	19,629	41,981	3,326	3,556		3,378			-
# <sub>X</sub> {	4 5 6 7 8 9	surah. Serumpore Utturparah Boidyabatty Bhudressur Kotrung Bansberia	9,883 1,597 6,130 2,538 700 737	42,593 7,443 14,698 6,070 2,775 4,925	2,588 1,017 1,396 - 967 505 312	1,897 189 531 509 204 201	30 25	1,781 478 830 646		290 92 60 186 16	
ř.		Total	40,907	1,20,192	10,194	5,106	85	7,122		613	
Light	10 11 12 18 18		10,501 492 193 1,552 5,202	1,46,702 8,903 8,111 8,464 6,422	4,772 272 760 104 527	1,133 758  850 653	 	1,850 713  840	##**** #***** ****** ******		
	75	Total	15,900	1,72,002	1,006	2,804	200	9,403 871	<del></del>		-
	16	Bishenpore Total	823	6, 101 14,1483	1,310	517	200	871			
Shoom	17	Boory	9,526	4,563	345	471		283			ľ
;-nec {	78 19 20 21 22 23	Midnapore Tumlcok Chuntal Chunderkone Banlibunpore Kiurjai	241 2,101 5,503 2,966 3,488 1,963	20,042 7,045 4,641 8,231 2,295 1,429	534 269 127 105 126 97	682 258 259 203 103		1b7	******* ****** ****** ******	111111 111111 111111 111111	
		Total Invnl Total	16,241 87 ( #8	34 903 6 15,648	1,25% 89 228	2,107 16,703	9,614	37,967	17,847	673	1
I Aveid	24 25 56 56 27 28 29 31 31 31 32 34 35 36 35 36 36 37 38 39 39 39 39 39 39 39 39 39 39 39 39 39	olvinos.  Suburban Brrantsore Reuber Reiber Brownsore Heub Suburban Reiber Brownsore Brownsore Brownsore Routh Dum Rooth Dum Rooth Dum Rooth Barrackpun Weste Barrackpun Weste Barrackpun Takinalibat Badura Ecoronidanse	00 718 1 141 2 43 1 023 4 724 4 373 9 73 1 477 9 690 6 103 1 10 9	1 63,419 21 055 28 6.1 5 915 4 201 4 075 6 4.7 4 0) 13 051 10 075 8 115 20 077 2 839 7 906 8 801	24 0t 8 1 494 1 274 447 64, 800 227 214 191 342 299 411 176 322 299	19,258 1,7750 2,861 297 183 490 603 497 1,424 1,126 962 1,104 498 500 713		34,235	38,136	1.803	
ſ	40 51 42	Trini Brishnagur Santipur Ranaghat	1 05 003 (الد 10 (الد 10 2 151	5 90 787 25 787 20 19 7 440	1 455 1 785 648	25,7(3) 1,201 846 525		34,206	38,186	1,430 878	
	43 14 15 47	N nddes Kuntes Kunsa khali Meherpur Birnagur Total	2 110 2 0 1 1 140 1 1 167	1 128 5 135 9 771 1 273 2 796	82, 147 _01 27, 22)	434 557 528 498 420	******		 	378	-
	45 40 80	Jessore Kote, handpur Mohenboor.	22 754 6 474 1 845 16 1	71 993 19 784 4 098 2 269	5 100 2 Int 107 668	4,90e  276		782		3	-
{	1	Total	9 373 2 054 195	19170 4 (72 1 643	2 370 463 324	391 395 468 46		789	*****		-
- · {	81 83	Satkhira Dobhaita Chanduisa	405			- 340					Í.
- , {	81 82 33 84	Satkhire Dobhaita Chanduju Bhulua Toti l	2 654	9 717	1 88 75 982	1,925		*****			ľ
{ {	31	Chandura Lhuina	405	778	-		544			921 9ds 60	-

# Municipalities in Bengal during the year 1984-85.

				Public Hr	AUTS.				
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ġ	dios.	nent).	ment,	fablish- water-	(establish- and repair	Í	Conservanc	у.	(establish-
867, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (estal ment, purchase of w carts, repairs, &c.).	Road-cleaning (estal neart, purchase and r of dust-bins, &c.).	Establishment, repairs, purchase of carts, drr-earth, hand for burying night-soil, &c.	Refunds, &c., of fines or over-assessments,	Bemissions of cess.	Drainago works (estat ment, repairs).
Ra.	Ba,	Bs.	Rs. 6,750	Ra. 0,810	Ra	Rs.	Rs. 255	Rs.	Ra,
_	3,989 435 4,374	690 56	6,750	9,810	6,200 828 7,028	75,141 2,014 77,155	256		200
···		240	7,519	1,297	1,519	14,178			970
1,867 35	2,676 1,048 923 267	252 87 41 120 66 83		1,485 88 244 130	 83 212	15,276 1,426 4,087 1,695 978 487			1,090
J,906	4,919	85 85	1.519	3.934	1.950	978 487 88,050			199
100	4,820 1,253	188 73 89 69 79	79,266	1,849 275	5,963	9,422 1,445 1,024 (88)			2,250 36 411 551 327 81
175	7,814	79	022 80,188		1,048 6,107	383 12,882	*****		1,116
18	2,020	120	P 1	87	901	254		<del></del>	701
- 100	2,878	45 165	10	87	1,815	274			1,168
	1,663	48	841	43		1,140			285
353 78 150	5,559 619 837 815 571 748	163 29 46 19 21	597 1,836  500	74 88 	**************************************	15,875 290 385 102 143 27			260 161 
591	P, 220	274	2,423	100		16,334			421
8,037	86,862	2,529	11,233	15,706	17,206	1,15,845	253		5,714
40	3,630 1,139 735 596 724 1,214 333 240 734	2,791 198 386 61 37 35 33 34 73 61 54 57	148 	14,795	33,873	1,03,73) 2,784 600 1,124 2200 103 1,870 1,870 1,852 843 1,984 1,98		141	2,894 458 2,692 2531 277 45 297 295 500 477 1,150 295 76 259 300 9,791
40	2,6% 786 491 226 677 549 565	152 58 32 46 26 27 60 13	1,967 2,014 1,236 1,205	792 	1,698	2,892 1,534 1,289 350 655 89 77 225			1,006 527 250 44 153 151 5 8× 5
	<u> </u>	190	1,402		219				
	2,378 732  8,119	112	1,452		112	3,540 228 53 3,832			712   351   7600   1
	1,014 35 38	89 30 23	1,492		81 86 14 6	3,832 59 	24		1,683   59   100   46
108		118			140	203	24		205
<u></u>	1,427			1					013
	3,276 5,010 5,320 2,839	233 220 70 40		1,377 1,116 86 48	1,231 1,880 230	7,243 7,160 720 			013 1,730 150 296 8,077

REMARKS.

FORM No. II .- Statement showing the Expenditure of the

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A					<del></del>					•	· - !	1
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######################################	195	1	Per C	Parties (BAB)	1	H	ib.ic.	urkets onses				•
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		<u> </u>						2,003	Bah	ž	{	da
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Total			54	0.44		3 511		190	Hooghly and Chin sursh. Rerampore		ſ	
Total 210				4,553 1,477	*** **	970 985			Uttarparah Boidyabatty	6	{	-#hly
Total 210		<u> </u>	<u> </u>	1,170		329		1	Kotrung	8	{	
1   1   1   1   1   1   1   1   1   1			1,064	20,547	782	4,955		219				
13   Backgroupe   10   10   11   12   13   15   17   17   17   17   17   17   17		***		9,171 1,739	360	4,625 420		<b>::</b>	Hurdwan	10 11	. (	٠.
Trial			85	1,175 2,157		334 360	:-		Cutwa Dainhat	12 18	· ·{	
Total		506				6,340	ON			10	,	
Total	::::::		68	1,019 Stin		SRE DBo	`		Hankoora .	35	5	•
Description   17   Soory		-	65							16	5	
Total   72   147   3.5.06   22   6.07   885   97   885   97   885   97   885   97   885   97   885   97   885   97   885   97   985   98				210					1	17	om	.ibhoon
Total   72   147   3.5.06   22   6.07   885   97   885   97   885   97   885   97   885   97   885   97   885   97   885   97   985   98	s"	) 3	eo	2,440 740	••• ··	263 42%	1 147	72	Midnapore .	18	ſ	
Total   72   12   3.06   22   0.07   885   07   885   0.00     Divil. Total   2.295   207   18.698   5.467   1.95,196   6.599   6.03   589   5.06     PRESIDENCE DIVISION.   5.56   1.965   2.25,10   8.5,966   7.779   708   133   3.69     Partin Stuturban   5.56   1.965   2.25,10   8.5,966   7.779   708   133   3.69     Partin Stuturban   5.56   1.965   2.25,10   1.501   3.00   3.25     Partin Stuturban   5.56   1.965   3.25   1.361   3.00   3.00   3.00     Partin Stuturban   5.56   1.965   3.25   1.361   3.00   3.00   3.00     Partin Stuturban   5.56   3.25   3.25   3.001   3.00   3.00   3.00   3.00   3.00     Partin Stuturban   5.56   5.00   5.00   5.00   3	1	1		L German (		900 1,010 574			Ghattal Chundorkona	20 21	m∤	
PRESIDENCY DIVISION		94	350			3-0	<u></u>		Khirpai	23	l	
29   Suburban				·			I	l				
Restriction   Restriction										ncy 1	Parsini	
Same   Same	87	181 49		7,870		1,653	l		Suburban Haranagore	24 25	ſ	
Same   Same		::::::	100	2 536 1.054 1.350		294 440 526				27 25	1	
Same   Same	1	:==		3.235	96	1004		===	South Dum-Dum North Dum-Dum	20 80 81		D
				3,766 2,967					South Harrackpur North Harrackpur Borasct	82 83	***********************************	-Yarkom
Table				3,747 J,029 1,048				1	Nasi ats Reserbs	36 36		
40   Krahnagur								'	Haduria Lioverdangs	114	1	
Main and color   Main	20	200	1,300		1 10	' <i></i> '	- <b></b>	i	7 tul			
Main and   Main and	*****	******		7,849 7,183	1 976	4 11-1			Krishnagur Santipui	40	1	
Main and color   Main			591	2,726 2,900 3,700	w	(3)		į į	Ransghat Nudd a	41	Į	
Total	58	1 55				16	H7		Kuna khali Maherjur	15		
Total 80 40 1 73 5,310 1,190 88    1		·		26,017	1 500	( 811	14		1	•	•	
Total 80 40 1 73 5,310 1,190 88    1		1,199		2,290	11.1		89	1	Image	45		
\$ 102   1,000   500   70   103   1,000   500   70   70   70   70   70   70							·			50	1	
Te (c) 8 r 175 2,186 601 40 88 28		1,114										
Te (c) 8 r 175 2,186 601 40 88 28	7	27 13	····· 59	700 700 870	102	#1 3 10 4-56			Satkhire In bhatta Lhanduria	51 52 84	(	
					1 12				Khulua	1 66	(	
SE Reshamour 1 M 550 6,050 65 S5	B	65			510				1	١		
98 1 1985 4,595 317 24		ar	800			1 1993			I albash Jungspur	56 56 77	,	
88 Kandi 54 560 1,150 100 8									I	58	•	
Day 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		2,478	3,640	1,78,673	50 B.G	26 036	1 40		1			

# Municipalities in Bengal during the year 1884-85.

Ī		+	12			18	14	***************************************	15		16
			, Deet.					BALANCE	AT CLOSE	IF THAR.	
ľ	paid	Inter	rest.	attached,	de		Ì	.	bulance.		
	Ioans, instalments during the year.	On account of last	On account of current pear.	Deposite festaries att contractors. &c.).	Advances (on account of operationial works, &c.).	Miscellancous.	Total expenditure.	Deposits,	Actual municipal bula	Total,	Remanus.
1	Ru.	Re.	Re.	Ra.	Rs.	Ra.	Rs.	Ru,	R4.	Rs.	
	******	::::::::		::::::		6,915 81	2,48,599 9,711		1,100	1:05 1:100	
						6,996	2,58,310	386	1,117	1,503	
				809		11,914	51,229	710	6,564	7,278	
					1,830	2,467 50% 218 162 183	42,679 7,503 15,134 7,551 3,124 5,317		9,600 1,789 6,004 677 420 815	9,809 1,739 0,994 877 129	
-				800	1,830	15,542	1,85,687	710	24,852	2.,562	
	4,000	210	4,748	1,339 862	400	3,038 450 208	1,89,506 8,627 5,251 3,242 8,815	1,240 50	16,615 70% 53	17,90‡ 708 53	
			4,716		400	117 81			1,804 4,809	1,804	
-	4,000	210		1,721		3,574	1.65,534	1,339	52,960	95,82h	
	: ::::		_ ====	20		253 281	8,058 4,517		3,900 2,706	8,006 2,706	
-						584	12,575 5,074	<u>::</u> :	5,712	5,712	
ŀ	<u></u>								H,015	8,015	
	12.2			<u></u>		322 164 356 82 81	28,684 6,534 4,584 4,127 2,680	<u></u>	1,500 2,872 5,499 1,910 2,953 1,216	1,509 2,472 6,469	
1						81 84	4,127 2,680 2,546		1,910 2,053	1,910 2,959	
-						1,010	49,155		1,216	1,246	
t	4,(4)	211)	4,748	2,550	1,730	28.026	6,20,186	2,435	71,671	77,100	
			 	10,419	2,403	19,650 1.466 634 186 188 886 929	4,26,543 22,068 27,218 6,340	6,402	1,00,199 127 484 668	1,06,544 127 2,265	
1		······································		******		186 188 996	6,969 3,995 2,995	ge		619 2,779	
-				200		229 199	3,945 5,022 5,530 4,101 12,769 10,293 7,124 11,443 5,421 2,242 5 477 4,100		2,779 5,100 5,041	5,250 8,041 8,330	
						774 778 463 954 882 43	10,293	104	3,536 205 10,787		
1				 		95 t 8192 43	11,489 5,821	 	3,389 1,373 202	10,787 8,589 1,578 724	
-						852 He	5 477 4.100		811 202	268 811	
ļ				11,211	2,108	27,892	5,60,244	8,141,2	1,33,804	1,42,206	
-		******				1,583 · 80	26,072 20,701		2,012	2.611	
					******	30 169 172 201	26,072 20,701 7 565 5,646 6,304		465 1,392	9,817 465 1,392 1,150	
	900	******* **** *** *** *** *** *** ***	***** 40			201 180 189 58	6,304 3,650 4,344 2,508		2,612 8,817 445 1,392 1,150 1,581	1,051	
-	900	<u> </u>	:- su		*****	2,391	2,508 76,790		17,961	895 17,961	
ŀ						353	15,9d0				
		#14+- + ++-			****** ******	50, 20,	15,986 1,006 1,006	5,289	409 1,597 786	3,699 1,597 786	
1						708	21,462	8,289	2,7113	6,081	
	  	•••••		56	50 50	97  80 118	4,283 1,969 2,299 479		2,448 120 555 54	9, 643 120 635 94	
Ì				56	100	295	9,170		3,901	3,201	
	****** ***** *****				158 	2,419 686 186 285	28,767 29,445 7,774 7,206	******	6,828 21,697 1,157 296	0,628 81,647 1,137 256	
. [					158	8,580	78,302		29,758	29,758	
	960	*****	39	11,267	2,666	34,290	7,40,968	12,191	1,87,016	1,99,807	] ,

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1			<del> </del>		<u> </u>	<u> </u> 			<u>'</u> .	•• - •		i	
								FABLISHWENT.		PUBLIC SAPST		(e)	(6)
Naws Distr	ICT.	Serisl number.	NAME OF MUNICIPALITY	r.	Balance from previous year.	Income during the year.	Office errabishment, Inspec- tion, Henoracy Maxistrates establishment, &c.	Collection of municipal taxes including octroi rescablish- mers, purchase of account books, paper, money-toxes, repair to outposts, &c.).	Fire (establishment, purchase of fre-engue, buckets, rejairs, & )	Lighting (estat's-hment purchase of langs, oil re- pairs, &c.).	Police (establishment, pur- chase of clothing, leaterns, &c., repairs to ourposts, &r.).	Registration of briths and deaths.	Buildings and other works (erection of slanguler- houses, latitace, &c.).
1	ATIBLES	HTE :	Division.		Rs.	Re.	Rs.	Ra.	Re.	Re.	Re.	Rs.	Rs.
kyg	{	80 60	Rampore Beauta	h	2,413 3,124	20,698 11,011	1,400 545	1,422 6n0	1,009	576 728		125	<b>"::</b>
;	•		Total	•••	6,937	31,786	1,945	8,022	1,008	1,804		126	
76		61	Dinagepore		17,785	20,865	679	635	******				2,415
 :78		69	Rungpore		1,043	12,696	1,848	519		137			288
	{	63	Hogra		1,151 911	8,241 8,145	501 862	2545 2212	202	50% 148	******		
	1	67	Sherepore Total		2,092	11,426	863	1987	2013	747			
:	{	Ģ5	Pubna		2,168	10,36B 11,128	571	1,271	******	····· 717			18
	j	88	Seraptungo Total		2,9%7 5,105	21,402	671	2,108		717			15
·	{	67	Darjeeling	•••	17,694	95,091 5,054	8,559 205	1,042		1, 371			82,971 697
:5	}	68	Kurseong Total		4,398 22,090	1,01,045	8,854	2,296		1,871		<del></del> -	(83 578
,			1		1,795	2,013	230	86		98			
٠,	'	69	Julpigome Divnl. Total		55,907	2,00,085	14,780	8,340	1,410	s,ako		125	86,266
٠.													
	DACC	A Dr	/INTON.		49.75	1,42,008	6,526	6,720		4.237			
•••	{	70 71	Dacea Narasugunge		63,154 6,443	21,277	713			1,048			548
			Total	•••	45,507	1,66,375	7,289	7,620		0,400			568
	{	72 78	Furresdpore Goalando	•••	3,913 1,501 578	6,156 5,202 7,146	562 139 126	539 641 849		20 836			650
	,	76	Madaripore Total		6,077	18,516	K27	1,562	·	356			050
	٠,	75	Borisa) .		2,560	16,379 1,980	285	770 343		944			8 8 1
~ -30	{	76 77	Natchiti Jhalanati		1,456 214	1,510	85 64	548	******	412			748
,			Total	***	4,630	19 868	384	1,461		1,356			988
	ſ	7N 70	Nanivabud Muktagarba		3,246 1,707	21,220 3,465	352 220	1,079 837	:			34	
5	{	7% 80 81 82 82	Jamaiporo Saer-pore .		1,707 1,360 4,614 1,021	5,672 4,007 3,825	22 50 240	905 893	····	*****		80 80	****
	i)	R3	Kishoregunge Bazitpore		5(46	1,'46		4/3H 2/16				124	
			Total Divni. Total		9,334	2,42,794	9,354	14,550		6,907		124	2,127
			DITHE TOOLS	"								-	
c	ATTIN		DIVINION.			86. 800		, ,,,,,,				)	, 19.
. :	{}	84 85	Chirtagong Cox's Bazar	:::	5,021 790	36,307 2,096	854 60	1,508		96			1,174
v. Ç			Total		6,241	41,063	914	1,849		96			1,278
	{	86 67	Comilia Brahmunberah		8, 19 <b>6</b> 2, 253	20,547 4,110	1,798 859	285 819		<u></u>		1	
	-		Total		5,451	24,696	2,157	507					
-		98	Noakholly		3,592	4,661		782					19
for Lab			Divnl, Total	[	14,2%4	70,440	8,871	3,088		06	*****		1,812
5	Patr	4 D14	71810¥.	-	ļ	l	1	I	l				ľ
A CONTRACTOR OF THE CONTRACTOR	{		Patris	:::	37,328	1,26,722 6,345	14,930 678	7,027 574	51	8,877	******		679
7,	٣١,	91	Behar	-	4, 104 8,002	6,845 14,864	16,400	8,189		446 N,383			675
		:	Total		43,329					6,170		108	5,260
	-	92	Gys	-	16,676	64,424	4,856	2,270		O'TAR		100	.,,450

REMARKS

					1				
.,				Ривые Н	BALTIT.				
(v)	(d)	(0)	(1)	(ø)	(A) ,	l	(i)		(j)
4	5 <u>2</u> <u>2</u>	<u> </u>	ف ا	1 4 5		i	Conservanc		1 4
Bernirs (to market, dispen- sary, &c.)	Maintenance of medical in sifutions (dispensary es tablishment, purchase o ne licines, &c.)	Farcination (establishment).	Water-works (establish. ment, repairs).	Read-watering (establish- ment, purchase of water- carts, repairs, &c.)	Road c'eaning (establish- ment, purchase and rejear of dust-bins, &c.,	Establishment, repairs, purchase of carrs, dry-carth, land for burying night-soil, &c.	Befunds, &c., of fines or over-testiments,	Remissions of ceas.	Drain.ge works (establish- ment, repairs),
2 a	Marit at 15 Page	Vac	P A	1 3 4 5	For of Co.	2 TEE	25.0	ä	er a
Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra.	its.	Rs.
	2,100	155	63	991 97	916 872	3,918 719			2 509
	2,100	156	61	1,088	1,488	4,637			3,863
		50		448	821				
282	1,770					5,182			707
	2,907	949			B#4	1,119			*13
	410 898	10 22	19	2% 117	436 152	524 486			5% 62
	ASA		19	402	544	1850		<del></del>	105
		68					i		
77	1,487 3,6 :0		1,549 40	196 42		J,448 1,312			175
77	1,617		1,5%	210		2,615			205
764 15	2,473 826	1985	2,807 376		7,811	11.901 1,639		===	6.498
790	3,299	196	3,183		7,811	12,930			5,183
									0,100
39	15,952	 #1011		2,148	398 11,583	498			
1,197	15,952	600	4,462	2,148	11,583	27,871			11,298
	'	ı							
	19,600	220	24,560	1,310 270	1,257	31.607 8. <b>45</b> 0			3,964 419
	20,044	953	21,569	1,669	1,267	40,817			2,697
==-									
	1,080 305 826	***** *** *	5 \$5 22\$	:::::		1,394 1,174 1,014	:. ···	<b>.</b>	130  200
5296	1,913		769			8,020			830
500	1,988		*** .	25 	75 t 215 7 t3	3,388		====	, 130 15 10
500	1,988			23	1,002	5,404	<del></del>		155
::	1,809	   	 796	1	 	2.760 404 307 95 802 60			
	206 206 297 376		*****			98 802			46 67
			2×2						
	2,977	290	1,049 24,386	1,778	18,603	3.910 51,558		<u></u>	3,275
784	27,300		20,386	1,774	18,663	01,030			3,278
1	İ				1				
<sub>20</sub>	5,942 818	90	553	223	5,823	467		:::::	3,660 47
	6,257		552	222	B,523	41.7			8,707
	3,452 613	60 73	230 18	846		610,8 141		_:"::	693 252
	8,965	184	257	840		6,699			945
	1,201	65	1.63	165	761	204		·	******
180		295	1812	783	6,681	7,537		., .,	4,652
180	11,513								
	11,513			1	1	1		i i	
159				p auto		41 1101			0 508
159				5,682 82		41,:101 614 9.414			9,506
150	11,513 12,783 2,001 2,254 17,652	494 47 65	  	5,882 82  5,063	1,5%	41,391 604 2,414 41,409			9,506

## FORM No. II. - Statement showing the Expenditure of the

. 1	1 2 3		3	Ī	8		9	10						n
NAME DISTURCT.		!	NAME OF MUNICIPALITY.		PUBLIC HEALTH—contd.		Public Instruc- Tion.	Public Consenience,						provincial
					Other m	PRAUTAL.	choels.	Public works.						8
					1								(printing,	local
.gueru:	<b></b>	Berial number.	MURICIPALITY		Varkets and slaughter houws (establish- ment, contingencies)	Public garden (estab- lishment, purchase of seeds, repair of well, purchase of tollocks, &c.)	Contributions to schools	Establishment.	Construction and n tenance of roads,	Other (new) works	Other repairs.	Surrey of land.	Other charges rewards, &c.,).	Contribution to funds.
12.	BAJSHADYR DIVISION.			Ra.	Re.	Rs.	Rs.	Rs.	Rs.	Ra,	Rs.	Res.	Rs.	
. 70	{		Rampore Besulah Nattore		1	13	169 2,148	670 252	8,532 2,078		159	····· ,	18 91	308 106
		60	Total		<del>                                     </del>	13	3,157	1922	5,610		40.0		109	408
-100		63	Dinagopore				540	224	8,956		557		36	282
		62	Rungpore	ľ		108			1,960		23		100	144
8	•••	-		-	·						400		196	86
',	{	63	Horra Hieropore		<u> </u>		716 313	£110	1,742	58				
			Total	-	<del></del>		1,030	Eu8	2,7%0	- 58	409		108	86
	{	85 66	Pobna Serujgunge	::			260 262	452	1,500 4 ×13	200	:::::	74	250 135	107 136
	,		Total				622	432	6,378	200		74	385	243
	{	67	Dargeoling		150		600	7,200	15,360				P85	1,184
	5	Gs	Kurseong Total		180		ROU	7,296	18,417				885	1,185
		an	Julpigoree	1	. 1		80						40	
-25	'	01)	Divni. Total		180	181	5,979	1,681	39,441	25H	1,206	74	1,851	2,34%
•				-										
	DACU		riston.		362	497	500	4 190	91 517	10,045		311	002 158	300
•••	{	70	Dacen Naraingunge	= [			836	4,139 730	24,517 6,637	1,724				
			Total	"	302	407	1,435	4,859	31,154	11,720		811	1,835	300
*:.ure	{	72 73 74	Furrewipere Goalundo Madaripere	:-	· · · · · · · · · · · · · · · · · · ·	::::::	96 276 2,5%2	:::::	30 s 29 5 1, s11		******	::::::	128 35 66	
-	C	74	manuripore Total		·		2,053		2,010				219	
			i	l	7		111 76	395	2.310		722	200	47	
ige	{	76 77	Rorisal Natchiti Jhalaksti .	=			76 57	:::	614			<b>::</b> :::	47 43 22	
:			Total				243	395	2,963		722	200	112	
:	ſ	78	Nasirabad	1	7		81		4,052				21	
ng.	{	78 79 80 81	Nasirabad Muktagacha Jamalpore Sharpore Kisloregunge			217	81 550 1,904 240 389 92		4,652 1,663 986 1,042 2,103 619			******	71 44 84 49	
	l.	43 85	Bazitpore	=				****			******	*****	72 10	
			Total Divni, Total		362	719	2,305 6,999	5,254	10,417 46,544	11,729	723	513	321	800
			Divni, Total		<del>}</del>	<del>'''</del>			90,024	11,720			1,007	
ψ c	ETTTA		D) vision.		1									
	{	84 85	Cor's Bazar	=[	<u>;</u>		3,638 420	1,618	14,981 1,284		186		83	141-14 141-141
j.			Total		<del></del>		4,058	1,618	15,665		138	864	63	
	{	9/1 H7	Comilia Brahmunberiah		Á	<sub>421</sub>	134		4,852	226	187	*****	181 175	202
1.4	(	**	Total	;		421	134	488	4,352	226	137		296	202
進.		83	Noskholly	ľ	3	Ī	60		1,200				48	
ا الوات	•••	, 100	Divnl. Total		·	421	6,25%	2,056	21,217	236	278	884	425	208
Para Division.														
9.0	PAT:		_		•	1,744	1,528		34,016	,		340	4,089	******
7.45	{	149 149 191	Harn Harn Behar		1	*****	1,528 298 1,200	84	34,016 2,256 3,406	207 230		*****	4,089 71 505	58,
	. 1	1.	Total		-	1,744	3,011	84	40,578	437		340	4,603	.68
		.02	Gya		· · · ·		80		18,406				1,810	

## Eunicipalities in Bengal during the year 1884-85.

		18			13	14		15		14
v,		Линт.			Miscellaneous,	Total expenditure.	BALANC	e at close c		
Peid	Inte	reut.	Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)				99		
Loans, instalments during the year.	On account of last year,	On account of current year.					Deposits.	Actual municipal balance	Total.	Renauks
Re.	Bs.	Rs.	Rs.	Ra.	Ra.	Rs.	Ra.	Rs.	Rs.	
*****					1,291 538	21,463 10,540	<b>:</b> .::	2,642 3,628	2.043 3,428	
					1,820	32,003		5,670	5.670	
				5,397	75	29.883		8,770	8,770	
231					220	10,245		3,884	3,3%	
				<del></del>						
	:::::	******	:::		391 208	7,579 9,882		1,984 264	1,454 254	
					6417	11,110		2,109	2,109	
*****					148 301	8,933 12,697		3,004	3,664	
					449	21,530		5,127	1.523 5,127	
							_===			
8,083	:::	4,556		213	2,274 60	1,10,389 4,181	<b>::</b> :	5,296 5,206	3,296 5,206	
£963		4,556		243	2,334	1,14,573	<i></i>	8,502	8,602	
					-308	2,115		1,092	1,692	
4,214		4,556		5,540	5,812	2,21,250		85,318	85,818	
 					4,912 1,976 5,998	1,56,281 24,928 1,51,159	2,750  2,760	24,271 4,792 31,063	\$P.021 4,792 33,513	
		<b>.</b>			269	3,340 4,024		4,739	4.789	
	:			:":	150 100	4,024 6,960	:::::	4,739 769 761	4,789 769 761	
					519	16,324		6,269	6,22	
			108		1,0835 497 32	14,301 1,629 1,654		4,637 2,207 06	4,837 2,207 86	
			193	<u> </u>	3,558	17,548		6,010	6,910	
			634		1	11,055 3,159 4,761 2,741 4,135 1,726	4,150	5,261 2,513 2,181	13,511	,
			====		108 81 34	4,701 2,741		2,121 2,800	2,313 2,121 2,840	
		::- <b>::</b>	::::::	<u></u>	34 #2	4,135 1,726	::::::	2,880 711 216	13,511 2,513 2,121 2,690 711 218	
			834		864	27,517	8,150	18,702	21,852	
<u> </u>	****		987		4,840	2,42,588	10,900	57,944	05,844	
			*****		1,484 146	41,909 3,355		1,979 61	1,979 61	
					1,580	45,341		2,040	2,040	
<b></b>	*****		******	29		18,475 3,649	2,542	2.72d 2,565	5,269 2,585	
				20	890	22,324	2,542	6,281	7,828	
					874	5,192		2,081	2,981	
. ***				29	2,814	72,780	2,542	0,402	11,944	
11244	\$01.00p		10,850	787	4,177 1,518	7,60,695 (1,963 15,100	570	\$.586 5,786 5,306	3,950 3,786 8,300	
	******		10,880	787	5,690	1,82,168	670	10,472	11,042	
	******	*****	741117	4,540	2,450	75,600		. 5,840	5,340	

**XX** \*\*

										·	
	2	8	•	5		6		. 7		<u> </u>	
. *					GENERAL	Patablish- Bat.		Рувыс влуві	ν.		1 ,
					4.3	1 2424		1 44	<b>8</b> 2 2	- B	1
Name District.	is number.	Name op Municipality.	Balance from previous year	Income during the year.	Office establishment, Inspec- tion, Ken enery Magastrate's establishment, &c.	Collection frauncipal traes including a troi leckalish- ment, purchase of account looks, puper, money-boxe, repair to outpart, &c.).	Fire (establishment, pur- chase of fire-evgine, buckets, repairs, &c.1,	Lighting (establishment, purchase of hups, oil, repairs, &c.).	Police (establishment, pur- chase of clothing, lanterns, &c., repairs to outposts, &c.).	Registration of births as douths.	Buildings and other works lerection of shughter- houses, latrines, &c. J.
	Seria	<u> </u>		<u>                                     </u>	)		<u> </u>		7		
PATNA DI	. 09	-continued.	Rs.	R4.	Ra. 1,300	Ra.	Re.	Rs. 1,686	Rs.	Rs. 90	Ra.
h∉'	114 118 116 117	Jugdispore Buxar Domraon Kasseeram	1,767 1,447 559 1,845 1,345 9,212	10,828 1,580 6,583 5,690 12,481	254 325 370 235 10	354 548 741 1815 263		251			1,400
,	88	Bhabua	9,212	48,688	2,673	2,790	<del>-</del> -	8,252	- <u>:</u> :-		
· ************************************	99 100 101 102	Mozufferpore	4,834	44,580 6,714 3,057 4,214	4,206 852 234	844 959		1,828 649 927			275 27 50
,	102		1,689		4,7(%)	361 393 1,960		3,304	<u> </u>		 SA2
_	103	Total		56,735		1,607	ļ <del></del>	1,884	<del></del>	<del></del>	582
nyukur{	164 165	Durbhunga Roserah Madhubani	10,830 2,187 1,431	21,368 4,946 8,417	7,468 569 581	705 560		185			4N3 4N3 214
		Total	14,899	36,046	2,569	2,872		1,524			1,279
{	186 307 108	Chupra Revilgunge Sewan	5,917 8.514 946	20,353 9,658 6,832	3,056 897 655	526 700 - 518		1 871 198			
	i	Total	15,407	44,349	2,005	2,053		2,300			(0)1
Arun {	109 110	Motheri Bettiab	3,910 2,583	6.823 9,904	\$46 448	541 601		<u> </u>	 	150	5
		Total		14,827	Sup				<u> </u>	196	
•		Ihvai. Total	1,15,444	1,16,464	34,519	21,256	- 51	21,501		883	9,008
		Division. Mongher	2.763	1,06,223	1.854	1,660		1,022	i I	243	501.
yr{	1112	Jamaipore Total	2,743 716 3,479	1,22 044	1,259 1,259 3,091	1,942		1,022		243	590
	118		80,135		2,199		l	1,000		·	
pore ¿	118	Bhagolpors Colgong	83,194	08,246 3,617 72,077	2,929	2,022 205 3,187	i	1,033		289 21	674 138
,	115							1,197			
h		l'urnealt	3,379	23,379	1.239	1,194					
١{	119 117	English Bazer Old Maldah	1,109	10,419 2,704	391 178	2114	<u> </u>				<u> </u>
l Pergun-{	118	Total Dooghur	1,707	18,118	569	86)	<u> </u>	145	<u> </u>		
;	118 119	Bahebrunge	1,129	5,044 7,998	121 986	740 1,151		145 616			39
		Total Divni, Total	5,706 97,54×	2,43,739	1,087 8,815	H,509		3,270		586	1,450
ORIG	BA DY	TIBION.								-	
. (	190	Curtack, including	9,76n	81,280	3'071	1,750	60	2,359			806
`` "{	191 122	Kendrapara Jajpore	1,210 741	4,818 2,807	52 38	(a) 475	-	::::			:::::
		Total	11,711	41,864	2,131	3,503	60	3,35%			506
·	123	Poores	6,83n	18,406	1,023	7,140	:	1,877	<u> </u>		103
•		Divni. Total	19,027	60,758	8,469	5,963		5 657			1,197
CHOTA N	AGPOB.	R Division.									
ilyaarka{	125	Hazaribagh	891 840,8	8,676 8,5492	92 531	3,37‡ 654		46		24	979
i j		Total	2,715	14,238	863	1,724	<del></del>			24	879
- <del>189</del>	127	Ranches	2,495	11,120	819	448	******	818			1=
	128	Puralia Ohyekses	788	10,883	809	818 204					5993 1
16.		Dival. Total	8,274	38,508	164	2,689		864	*****	24	1,900
. 78		GRAND TOTAL	6,39,947	20,65,997	1,57,284	1,17,729	11,479	1,22,279	88,968	4,145	66,080

-		,			8	~~~			
	1	·		Public	HEALTH.				
	4		,		h	<u> </u>	4		1
-bed-	144	it)	merat,	(establish- of water-	dust		Conservanc	y.	4
Repairs (to marketa, dispen- sary, &c.)	Maintenance of medical in- structions (despensary serab- lishment, purchase of medi- cines, &c.)	Vaccination (establishment)	Water-works (establishment, repairs).	Road watering (estal ment, purchase of w carts, repairs, &c.)	Radeleaning (establishment, purthase and repair of dust- tins, &c.).	Establishment, repairs, purchase of carts, dry earth, land for bury- ing night-soil, &c.	Refunds, &c., of fines or over-unsessments.	Remissions of cest.	Drainage works (establish- ment, repairs).
Ra.	Ra.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Re.	Rs.
204 54	3,021 622 607	168 60 80	····· y	427	4,918 15	140		*****	579 8
	8,168 631	83 120		41 474	*****	146 1,277 1,496 1,766 291			609 500
344	631 8,330	511	9			4,000		<u> </u>	
		·	·		<u> </u>	<u> </u>			1,000
46 t 226	3,470 1,269 120 1,168	46 55 54		2,480 176	1,195	4,580 576 414 112	6		
200	1,168			179					340
800	6,047	180	<u> </u>	2,518	1,195	5,682		<del></del>	340
997 193 512	581 1116	94 62 60	4	2,612 112 37	1,328	4,669 572 1,741	493	:::::	290
512	2,451 8,983	214		37	1.228	6,982	493	*****	77
833				ļ	1.20				
97	4,705 1,426 951	205 153 100	854 9	1,112		0,643 1,837 890	<b></b>		RO
-690	7,082	400	668	1,926	· · · · · · · · · · · · · · · · · · ·	8,800			180
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273	194,8	167		108	<u> </u>	2,025			1,805
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747	6,919	421	597	251	4,355	9,309			612
674 BE	3,727 - 402	257	96,751	464		14,749			3 193
726	4,219	297	96,751	441	192	11, HIZ			3.193
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3,164	1,317	119	5		1,278	583			813
147	1,109 614	10a 33	2,193			932 891	7		1.171
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115	1,174	503	457	1.602	2,606	ŏ,053	8		2,048
107 135	824 553	10	32	38		365 370	9	<b></b>	111 23
857	2,552	618	489	1,040	2,000	5,788	17		3,082
	9,264	68	195			6,025			4,035
357	5,374	638	622	1,610	2,606	2,306	17	10	7,278
	-,-,"								
80	1,634 708	A Sp	1,249		1.650				498 G12
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1,004	5,903	156	1,284		2,106	5,427	194		¥,0R4
15,240	1,99,446	13,071	2,34,057	55,786	1,07,518	5,17 198	1,000	141	78,960

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	-	1				GENERAL R	STABLISH- T.	Per	BLIC SAVETY.	-	.	81
Same Sisterct.		Series number.	Name op Municipality,	Ralance from previous year.	Income during the year.	Office establishment, Inspec- tion, Ronumsy Nagistrako's establishment, &c.	Collection of municipal taxes including octributishment, jurichase of account books, paper, money-locaes, repair to outports, &c.).	Fire (seinblishment, pur- chase of fire-engine, buckets, repairs, &c.)	Lirtiux (establishment. parctase of lamps, oil, repairs, &c.).	Police (establishment, pur- chase of clothans, huterns, &c., repairs to outposts, &c.).	Rectatration of births and status.	Buildines and other works (ercerion of slaughter- houses, istrines, &c.).
Bu	RDWA	# DIV	tsion.	Es.	Ra.	Rs.	ns.	Rs.	ite.	Rs.	Ra.	Ra.
m			Divnl. Total	5.467 40,167 18,260 3,305 3,526 16,241 87,646	2.54,408 1,20,192 1,72,602 14,562 4,563 49,003	19,692 10,194 6,529 1,310 345 1,258	5,070 5,106 2,894 517 471 2,107	9,359 55  200	27,595 7.122 2,463 371 286 181	17,847	613 60 	800 1,187 1,896 15 13 8,862 6,273
mahe		or Dr	vision	1,05,663 22,759 5,578 2,054 32,831 1,72,279	5,96,747 71,063 19,170 0,717 76,220	31,139 5,146 2,370 882 3,262 42,703	25,763 4,999 276 1,825 4,514 30,677	544 	34,246 792 8,174 84,172	38,136	1,456 878 1  644 2,350	4,004 870 60 251 622 5,597
•												
10 78 5 		::   ::	1VIBION.	5.937 17.785 1,043 2,042 5,165 22,090 1,705	\$1,736 20,368 12,546 11,126 21,122 1,01,045 2,013	1,945 679 1,648 853 671 8,854 230	2,032 632 519 627 2,168 2,296 88	1,009	1,804 117 747 747 717 1,371 193		125	2,415 288 15 39,578
			Divni. Total	65,907	8,00,465	14,790	5,347	1,210	0,360		125	36,296
D tore toge tigh		Divi	   Divid Total	48,507 0,077 4,030 0,334 65,638	1,06,375 10,516 19,864 40,035	7,239 637 841 . 104 9,854	7,620 1,562 3,161 5,167 14,580		5,285 356 1,856 6,907		 124	588 650 889 2,127
											•	
ng .	-		Division, Divid. Total	6,241 5,451 2,592 14,284	\$1,003 24,696 4,691 70,410	914 2,157  3,071	1,849 507 732 3,098		(M)			1,975 22 12 1,912
d pure pure pur	:::	Divi		45,329 10,576 9,205 8,026 14,398 15,407 6,803	1,47,971 (34,425 49,690 58,784 30 (46 44,512 16,327	10.440 4,376 4,796 2,549 8,009 600	8,139 9,270 2,700 1,910 2,972 2,053 1,172	51	9,323 6,179 3,252 2,361 1,524 2,309		108 100	672 5,830 1,450 363 1,270 911 8
			Dival. Total	1,15,441	4,16,464	* 31,219	21,500		25,80		352	27,1070
Porg		 	****** ***** ***** ***** ***** *****	3,479 53,114 8,372 1,797 5,700	1,22,088 72,077 23,879 13,113 18,082	8,091 2,329 1,730 560 1,087	1,942 3,187 1,198 861 1,181		1,022 1,028  561		248	. 819 819 39
.13			Divni. Total	97,548	2,43,780	8,415	8.360		8,276		550	1,459
# - # - #	)R164/	<u></u>	Dival. Total	11.711 6,680 686 19,627	41,865 1×,406 9,515 69,783	9,131 1,023 815 3,449	1,343	60	3,358 1,577 422 5,667		10000	\$66 518 108 1,127
<b>C</b> HOT	Na H	GPORT	Division	2,715 2,484 2,944 702	2,827	101	313		46 816 		24	979
* \		`	GRAND TOTAL	6,30,047						55,963	4,246	64,080

			44-14-7-17-7-12-7-2-7	(	1					18
				PUBLIC H	BALTH.	PROFESSION STATE ASSESSMENT	<del></del>		-	
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T.	Series .	estab	j .	The Party of the P	, &c.	property.	samer	, se		
£ ;	Pance ons inee,	tion	works , repairs).	pur	Porcel	day of the control of	s, &c	ous of	repai	
Repairs (to market, dispen- sary, &c.).	Maintenance of medical in affinitions (dispensary etablishment, purchase medicines, &c.).	Vaccination (establishment).	Water ment,	Boad-watering (et ment, purchase o carts, repairs, &c.).	Road-cleaning (establish- ment, purchase and repair of dust-bins, &c.)	Establishment, repairs, purshase of carrs, dry-earth, land for burying night, soil, &c.	Refunds, &c., of fines or over-assessments.	Remissions	Drainage works ment, repairs),	
Ra.	Ra.	Ro.	Rs.	Re.	RH.	Rs.	Ra.	Ra.	Rs.	
1,906	4,374 4,910 7,814	746 859	6,750 1,519 80,188	9,810 3,234 2,422	7,028 1,956 6,407	77,155 38,050 12,482	255		280 2,1159	
98 98	7,814 2,878 1,653 9,229	438 165 44 274	341	2,422 87 43 109	6,407 1,815	12,882 254 1,140 16,834	: 		1,416 1,103 295	
581 8,637	80,862	2,529	91,231	15,705	17,206	16,834	255		5,714	
40	10,765	8,774	603	14,795	33.578	1,17,223 7,810		141	9,791 2,174	
112	5,940 8,110 1,427 13,465	8,774 413 118 119	6,190 1,462		1,698 212 140	8,832	24	*****	2,174 1,663 205	
323	34,707	4,974	8,315	2,615	38,784	15,123	24	141	3,977	
		7,019		40,440	30,100	-,,			10'810	•
	2,100	165	G1	1,068	1,444	4,637			3,663	
263	1,770	165 56 96 41 68		44M 402	1,444 194 194 588	6,182 1,119 900			3,803 797 845 105	
77 799	938 4,517 3,200	69 196	1,599 3,183	210	7,811	2,615 12,930	**** :		5,463	
1,197	881 18,982	gud	4,852	2,148	11,583	27,871	******		11,298	
2:16	20,689 819,1 880,1	253	24,569 709	1,660	12,571	40,817			2,687 330	į.
	1,988 2,977	86	1,048	81 81	1,092	3,920 8,404 3,910	*****		155 108	
796	27,540	289	20,386	1,778	13,663	51,655			3,275	
136	6,257 3,965 1,291	96 134 65	552 257 153	222 346 105	5,823 761	467 0,866 204		:::::	3,707 945	
159	11,518	295	902	783	8,584	7,637			4,669	1
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229 101	17,023	600 178		5,964 728 942	1,560	44,498			9,506 7,066	
301 348 990 993	4,250 8,338 6,047 8,963	176 511 189 216	2	24.875	4,938 1,195	44,400 18,081 4,060 5,682			1,696	
430 275	7,6M2 8,464	490 167	803	2,161 1,996 108	1,228	6,982 8,400 2,025	403		367 80 1,805	
3,350	59,187	2,540	869	14,644	8,916	90,879	* 400		20,860	
747 726 3,164 147	6,919 4,219 1,817 1,723	624 297 119	587 96,751 5	251 484	4,355 192 1,273	9,309 14,402 563 1,323			042 3,201 833	•
147 247	1,723	141 59	2,193	146		1,323 8,648	7		1,171	•
5,081	15,420	1,940	99,586	883	5,820	29,245	7		6,900	
357	2,852 2,244 660	51.5 8.5 68	489 183	1,640	2,606	5,798 6,525 2,806	17	*****	8,082 4,048 144	
367	5,876	683	625	1,640	2,606	14,619	17		7,278	
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.1		•			PUBLIC ES		PUBLIC INSTRUC	.		Public C	ONABNIBNC			T T
	1						TION.	-						Incini
,					Other m		1			die Works.		_	(peinting	Post
- MERCH	٠.	Serial number.	' Name of Municipality.	espes dance	Markets and slaughter- houses (establish- ment, contingencies).	Public garden (estab- lishment, purchase of seeds, repair of wells, purchase of bullocks, &c.).	Contributions to schools	Establishment,	Construction and main- tenance of roads.	Other (new) works	Other repairs.	Survey of land	Other charges (pri	Contribution to local or provincial fauda.
					Ra. 2,003	Ra 	Rs. 2.522	Rs 4,31	-			1	Re.	Ra.
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PR	Baidi	ency l	Divnl. Total Division,		::::::	55A 542	13,373 6,816	31,24 1,86	0 1,37,39 26,01	3 1,36	8 gm		7,410	1,788
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·- raid	•	==				1,187	24,096	88,596	_	-		-	9,968	3,540
		<b>∆</b> UYE	Division.			18	8,187 640	921 225	5,610		28		100	408 282
 		::			*****	168	1,050 622	805	1,266 2,788 8,879	55 200		74	36 100 196 886	282 144 86 243
ing		=	*****	1	180		800	7,990	13,417				995 40	1,185
			Divni, Total	<u>.</u>  - -	180	181	5,979	9,681	86,441	269	1,208	74	1,851	2,348
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		ı	VISIOR.		362	222	1,488 2,953 243 2,386	4,660 396	2,010	11,729	722	311 	1,035 219 112	300
e in the second	:	::	*****		362	710	6,099	5,254	10,417	11,729	792	511	1,687	800
			Divnl Total	-[-]										
C	nitt	MONG	DIVISION.			491	4,058 334	1,618 438	15,665 4,352 1,206	226	136 137	864	83 296	203
ng h			•	-		4:1	4,252	2,056	1,200 21,217	226	278	864	436	203
,	•••		Divni. Total .											
	Paz	na Di	IVISION.			1,744	3,011	84	40,578	487		840	4,603	88
				11	43 1,111	489 10,996 184	3,011 30 1,720 1,006 2,403 3,+12	1,105 904 1,853	18,466 9,503 16,124 7,200 4,448 2,000	1,368	1,063 1,546 20	*****	4,605 1,519 900 806	798 384
≓d ∺ipore shga		=		1			871	1,122 345	4,488 2,000	247	2,723 429	******	1,548 570 280	384
Ţ¥un	:	":	Dival. Total	- -	1,156	18,405	12,513	5,413	99,485	2,058	5,800	340	10,288	883
л	LI AC) L	LPORI	Divis. Total	-	144	768	3,134 1,410	4,528	9,558	597			1.027	393
- oro					1,013	1,610	3,069	1,974 2,671 168	2,282 1,628 778	88	1,121 838	*****	1,627 434 57 805	631
e. Sept	egun.	=	*****	1 -	1,202	3,378	7,743		40					123
1		'	Divnl. Total .	-	2,813	2/010	- 1,750	8,641	14,220	675	2,861		2,815	1,167
ξ	ORI	ina D	IVISION,		98	134	2,854 120	1,990 283		2,025 1,197	5,990 9,666	*****	1,114 384 285	1,587
	: :	:   :		1	98	184	3,164	2,278	2,078	4,928	9,786		285 1,638	1 847
	•		<b>-</b>							-,				1,887
Ca	OTA :		ORS DIVISION.	1	250 48	57	602 180	227	1,285 2,008	014	===		870 83	87 97\$
4	 	:	:	-			72 -	108	998 584	204			140 46	108
200 200		"			6,191	18,089	1,514 80,729	78,015	5,778	818	23,896	2,457	85,900	1,167
4,		1.	GRAND TOTAL		.!									ا است
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***	**************************************	12	***************************************	The state of the state of	13	14	1	15	en siù sa
		Dunt.					BALARC	S AT CLOSE O	F YBAR,
ś	Inter	rest.		- F					
Lowes, instabnents paid during the year.	On account of last year.	On account of current year.	Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance	Total.
Ha. 4,600	Ra. 219	Bs. 6,748	Ra. 809 1,721 20	1,596 400	Ru. 6,996 15,542 3,874 534 60 1,019	12,576 5.074 40,155	Ra. 398 710 1,339	Rs. 1,117 24,852 23,969 5,712 3,015 15,080	1, 25, 26, 5, 3,
900	210	59 	11,211  56	2,403  100 133 2,656	28,025 27,832 2,391 708 295 3,559	5,60,244 76,790 21,463 9,179 73,302 7,40,968	8,902 3,280	1,33,304 17,961 2,792 3,201 24,708 1,87,016	77, 1, \$2, 17, 6, 3, 20, 1,99,
231 3,983		4,656		5,597 243 5,840	1,929 76 239 597 449 2,954 308	52,003 29,385 10,245 11,410 21,530 1,14,575 2,115		5,670 8,770 8,384 2,148 5,127 8,503 1,692	5.6 8.7 3.3 2.1 5.1 8.5 1.0
			163 834 987	:::: <b>:</b>	5,988 519 1,558 304 8,389	1,81,159 16,324 17,388 27,017 2,42,598	2,750 8,150 70,900	31,063 6,269 6,610 18,702 57,044	38.6 6.9 (.9 21.8 68.8
				20	1,550 890 874 2,814	45,263 22,324 5,192 73,780	2,543 2,542	2,040 5,281 2,081 9,402	2,6 7,8 2,0 11,9
610	34		10,850	727 4,540 13 	5,600 2,450 1,561 1,659 387 5,762 504	1,92,15A 75,650 40,963 60,633 40,723 47,747 16,377	570  3,050	10,472 5,340 7,189 6,731 9,741 8,952 6,463	11,6 5,3 7,9 6,7 12,0 6,1
2,000		46	10,850	7,229 8,864 8,815 700	09,116 872 83 241 66	1,22,027 1,47,211 20,520 13,494 10,696	100	3,540 7,560 6,231 1,085 7,782	50,2 5,6 8,0 6,2 1,2 7,7
2,000		46		14,870	69,878	8,14,448	281	20,008	26,60
******				`	1,752 414 314 2,440	44,108, 24,087 8,107 76,992	 	9,467 340 2,092 11,908	9,41 34 2,61 11,54
, 40.11., (0.11.) (0.11.) (0.11.)	45-111 		202	9A	902 137 276	15,988 11,711 8,155 2,707		1,668 1,169 8,771 762	• 1,60 1,89 8,77
12,554	288	9,889	25,808	32,392	1,815	28,06,542	88,963	4,66,240	4,14,50

REMARKS.

# REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1886-87.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1888.

Not printed for Bale.

## REPORT

on

## MUNICIPAL TAXATION AND EXPENDITURE

IN THE

## LOWER PROVINCES OF BENGAL

FOR THE YEAR 1886-87.

No. 97 T .- M.

FROM COLMAN MACAULAY, Esq., C.I.E.,

Secretary to the Government of Bengal,

To THE SECRETARY TO THE GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Darjeeling, 
$$\left\{ \begin{array}{ccc} \frac{dated & the & 30th & June \\ \hline issued & the & & July \end{array} \right\}$$
 1888.

MT NICIPAL DEPARTMENT.

(MUNICIPAL.)

Bir,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following Report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1886-87, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

### THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Licutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the Province.

#### WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1886-87 an important change was made in the law which regulates the administration of municipalities. With a view to more effectively check the sale of adulterated food of any kind within municipal limits, Act III (B C.) of 1886 was passed during the year, amending section 251 of the Act of 1884. The section as it originally stood only provided a check on the sale of articles of food or drink rendered noxious by adulteration. The discovery made towards the middle of the year, that much of the ghee or clarified butter—an article of human food of very common consumption, sold in Calcutta—was being extensively adulterated with animal fats, caused considerable excitement, and induced many of the consumers to abstain altogether from the use of this substance. It was, however, declared by experts that the intermixture with ghee of fat and other matters of a similar kind does not make it noxious as food, and the fraudulent adulteration of the article could not therefore be dealt with under the provisions of either the Penal Code or the Municipal Act. A Bill was accordingly introduced into the Bengal Council with a view to amend the Calcutta Municipal Act, so as to provide for the regulation of such cases. The Bill, in its passage through the Council, was amended so as to make it applicable also to the mofussil municipalities, and eventually it was passed as an Act amending both the Calcutta Municipal Consolidation and the Bengal Municipal Acts.

Two cases were instituted in the Howrah Municipality under the new Act for the sale of adulterated ghee in the town. In one case the offender was

fined Rs. 30, and the other case was pending at the close of the year.

4. Number of Municipalities.—Four towns were newly constituted municipalities, namely, Chogda in the district of Nuddea, Notrokona in the district of Mymensingh, Sonamukhi in the district of Bankoora, and Jehanabad in the district of Hooghly. There were thus 138 municipalities in the Province at the close of the year, against 134 in the preceding year. Of these municipalities, 26 are situated in the Burdwan Division, 36 in the Presidency Division, 11 in the Rajshahye Division, 16 in the Dacca Division, 24 in the Patna Division, 10 in the Bhagulporo Division, and 5 in each of the divisions of Chittagong, Orissa and Chota Nagpore. The statement in Appendix  $\Lambda$  shows the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each. The average proportion of rate-payers in the municipalities for which complete figures are given was 17.92 per cent. of the population.

5. Elective system.—The elective system has been introduced into all the municipalities in the Province except those named below, some of which

are newly-constituted municipalities:

1.	Assensole.	1 14.	Jehanabad
2.	Bettiah.	15.	Jhalokati.
3.	Chanduria.	16.	Julpigoree.
4.	Chogda.	17.	Kendrapara
5.	Chyobassa.	18.	Khoolna
6.	Colgong.	19.	Lallgunge.
7.	Cox's Bazar.	20.	Nalchitty.
8.	Darjeeling.	21.	Netrokona.
9.	Daudnagar.	22.	Perozepore.
10.	Debhatta.	23.	Roserah.
11.	Jajpore.	24.	Sitamarhi.
12.	Jamui.	25.	Sonamukhi.
13.	Hazaribagh.	26.	Tikari.

In the Kurseong and Purulia Municipalities, however, the great majority of voters abstained from exercising their right, and Government appointed the Commissioners under sections 14 and 16 of the Act.

 Result of elections held during the year.—No general election was held in any of the municipalities, as the Commissioners elected in 1884-85 continued in office during the year. Of the 84 byc-elections held under section 27 to fill up vacancies in the place of Commissioners who had resigned, died or had ceased to be Commissioners, 80 were conducted successfully. One failed through the non-attendance of voters, and the remaining three owing to nominations of candidates not having been submitted by the electors within the time prescribed

by the rules. In several cases the elections were keenly contested, and the voters generally displayed considerable interest in the proceedings, except in one or two of the backward divisions. Although, towards the beginning of the year, the rule requiring the attendance of 10 per cent. of the qualified voters at the polling station was repealed, the attendance of voters fell below that percentage only in six cases in all. The largest attendance was 80 per cent. in one case, and the average of all the successful elections was 20.5 per cent. The table given in Appendix B shows the result of these elections. In accordance with the instructions contained in Home Department letter No. 95, dated the 30th July 1887, a column has been added to the statement showing the number of persons entitled to vote in the wards in which the elections were held.

7. Constitution of Committees.—The constitution of the Committees of the various municipalities as it actually existed at the close of the year 1886-87 is shown, division by division, in the table given below:—

	Drv	ision.		Nominated.	Elected,	Total.	Officials,	Non- officials.	Europeans.	Indiana
Burdwan	•••			143	216	358	46	312	33	325
Presidency		***	1	232	334	566	43	523	20	546
Rajshahye		•••		98	87	185	46	139	33	152
Dacca	•••		[	108	115	223	34	185	18	205
Chittagong		•••		32	39	71	16	55	5	68
Patna	•••	•••		175	165	840	65	275	36	301
Rhagulpore				73	79	152	23	129	26	126
Orissa		•••		41	34	75	25	50	5	70
Chota Nagp	ore	•••		52	17	69	18	51	11	58
		Total	[	953	1,086	2,039	820	1,719	187	1,852

8. The increase in the total number of Commissioners over the total for the previous year (1,995) is due to the inclusion of the number of Commissioners for the four new municipalities. The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1886-87:—

				Officials.	Europeans.
1881-82				26.3	22.9
1882-83	•••		•••	25.3	21.7
1883-84	•••		•••	24.5	21.2
1884-85	•••	•••	•••	18.0	12·1
1885-86	•••	•••		16.1	10.1
1886-87	•••	•••		15.6	9·1

There has been a steady fall, from year to year, in the proportion of European and of official members to the total strength of the Committees. The sudden fall in the number of official and European members who held office at the close of the year 1884-85 was the effect of the general introduction of the elective system in that year.

9. Meetings of Committees.—The largest number of meetings held during the year was 34 in two cases—Bishenpore and Ghattal—with an average attendance of 60 and 50 per cent. respectively of the total number of Commissioners; and the smallest, 3 in one case, Bhabua, and 4 in two cases—Jugdispore and Netrokona, the latter having come into existence in January 1887. All the Commissioners of one municipality (Dumraon) are reported to have attended at every meeting held during the year, and only in one case did the attendance fall below 25 per cent. of the strength of the Committee. The average attendance in about two-thirds of the municipalities, for which complete figures have been given, stood at or above 50 per cent. of the total number of Commissioners. The attendance was on the whole satisfactory.

10. Municipal Benches.—The work done by the Municipal Commissioners in their capacity as Honorary Mugistrates in disposing of cases of nuisances

and breaches of conservancy rules is shown below. The proportion of convictions to acquittals was 21.81 per cent:—

٠.	Names of R	Names of Municipalities.				Number of persons convicted.	Number of persons acquitted.	Number of persons remained ander trial at the close of the year.	Amount of	Amount of fines realized.	Remarks
									Rs. A. P.	Rs. A. P.	
,	Arrah		***	•••	203	240	90	. 6	280 13 0	290 13 0	
2	Baidyabati			***	160	187	89 15	8	286 3 6	296 8 0	
3	Hally	***	***	•••	126	120	49 24	2	300 8 0	\$00 b 0	
:	Bansbariah Baranasar	•••	•••	•••	116 274	106 137	185		89 1 0 150 0 0	89 1 0 150 0 0	
6	Barb	•••	***		156	148	10		111 7 0	111 7 0	
7	Harripore	***	***	•	81	62	4	15	72 10 0	72 10 0	
8	Barisal Beernagar	***	***	***	49	40	8	*****	88 4 0	88 4 0	
ő	Berhampore	***	***	•••	16 412	18 347	75		16 6 0 240 0 0	16 6 0 240 0 0	
ii J	Bhagulpore		•••		156	131	75 38		123 9 0	123 9 0	
2]	Bhuddressur	***	***	•••	148	147	3 (	2	153 6 0	158 6 0	
3	Burdwan Chittagong	***	•••	•••	421 8 34	414 15	18	5	158 8 6 87 8 0	153 8 6 8 87 8 0	
3	Chunderkons	***	•••	***	76	79	10	1	40 2 0	87 8 0 40 2 0	
a i	Chupra				460	343	94 1	24	216 6 0	216 6 0	
7	Colgong	***	•••	•••	170	158	26	10	210 10 0	310 10 0	
8	Cuina Cutwa	***	***		66 24	61 24	5	*****	18 7 0 7 2 0	Not stated.	
e (	Dacca	***	•••		277	257	49	17	254 H O	254 2 0	
1	Dainhat		•••		56	84			80 0 0	25 0 0 1	
3	Durbhunga Ghattal	•••	***	•••	260 105	425 76	25 26	4	328 9 0 88 14 0	328 9 0 38 14 0	
8	Goverdange		•••	:::	100	7	. 20		8 8 0	3 8 6	
s 1	Gyn			:::	929	738	209		1,116 14 0	1.092 9 0	
5	Houghly and (	Chim	arnd		602 580	515 477	80 74	74	653 5 9 762 9 0	Not stated.	
8	Jamalpore in I	Mongl	yr.	:::1	180	127	9	8 1	139 8 0	126 12 6	
9	Jessore			•••	204	140	53	2	120 0 0 1	100 2 0	
123	Joynagur Khoolua	•••	***	***	27 13	17	10	******	7 14 0	34 8 0 7 14 0	
2	Kotrung	•••	***	:::	Not stated	67	37 (		Not stated.	33 4 0 1	
3	Krishmashur	•••			802	256	77		150 0 0	150 0 0	
:	Madhubani Midnapore	•-•	•••		213 814	294 270	12	2	201 8 0	201 3 0 218 6 0	
5	Moheshpore	***		:::)	43	41	102	2	65 8 0	65 3 0	
	Monghyr	•••			412	208	144		281 0 0	2NI 6 0	
:	Mozufferpore Naraingunge		•••	}	915 93	766	149	9	276 11 0	269 5 3 276 11 0	
	Natiore	•••	***		34	24	10	Nil.	36 0 0	36 0 0 t	
ij	North Barrack	pore	•••		434	266	225	16	337 0 0	897 Ö Ö	
3 [	North Dum-D	una au	•••	•••	54	53	<sub>B</sub>	1	58 12 0	53 12 0 69 8 0	
1	Nuddea Patna	•••	•••	***	1,717	101	197	1	1,407 14 0	1,484 6 0	
	Purnesh		***	:-	11	1 1		1	1 0 0 1	1001	
1	Rajporo	•••	***		214	194	47	4]	148 8 0	148 8 0	
1	Rannghat	•••	•••	•••	276	22 240	35		29 12 0 77 15 6	28 0 0 1 77 16 6	
1	Banigunge Revigunge	***			49	56	il	*****	54 8 0	84 8 0	
1	Reseran				79	118	29	*****	88 14 0	88 14 0	
. 1	Sahebennge	•••	•••		268	240			154 0 0 111 2 0	164 0 0 111 2 0	
	Santipore Satkhira	•••	•••	::	90	14	34	•••••	22 6 0	111 9 0	
H	Serampure	***			83	75	13		196 11 0	195 5 0	
1	Sherepore in B	ogra	***	•••	86	65	7 1	Nil.	68 U 0	09 0 0	
3 1	South Barrack	nore			731 112	61 91	70 21	3	74 12 0	74 12 0	
	South Dum-De South Suburbs	III.	***	::	223	194	14	15	470 0 0	470 0 0	
1	Ruburban				816	694	104	40	2,303 10 9	Not stated,	
١,	Tumlook				121	118	10 (		27 7 0	27 7 0	
ıı	Utterparah		***		73	67	6	1	Not stated.	133 6 0	

In the Orissa Division there were no Municipal Benches constituted in any of the towns during the year. In Balasore all the municipal cases were tried by an Honorary Magistrate. He tried 140 cases, in which 129 persons were convicted and 11 acquitted. The amount of fines realized was Rs. 171-11.

In the Chota Nagpore Division also there were no Municipal Benches. In Purulia one of the Municipal Commissioners and an Honorary Magistrate tried most of the municipal cases which occurred within the municipality. The number of cases tried was 127, in which 219 persons were convicted and 16 were acquitted. The cases of two persons were pending trial when the year closed. The amount of fines imposed was Rs. 74-13-9, of which Rs. 70-0-9 were realized. The number of cases tried and the amount of fines realized in the other municipalitics in the division through the ordinary eriminal courts are shown below:—

Municip	ALITIES.			mber of	Amount of fine realised.		
					Rs.	A.	
Hazaribagh				48	78	14	
Chattra		•••	•••	84	94	5	
Ranchi	•••	•••	•••	355	194	11	

11. Assessments.—The statement in Appendix F shows the mode of assessment prevailing in each municipality in the Province, the rate at which

the tax on holdings or on persons was levied, and the result of any revision of assessment made during the year 1886-87. Taxation increased from 12 annas and 1.647 pie per head to 12 annas and 4.894 pies. It was highest in the Municipality of Darjeeling, where the rates amounted to Rs. 4-13-7, and least in the Municipality of Bishenpore, where the rates amounted to Re. 0-1-9, per

head of the population.

Fresh imposts levied during the year .- The provisions of the Bengal Municipal Act, III (B.C.) of 1884, regarding the levy of a tax on carriages, and on horses and other animals, and the imposition of a fee for the registration of carts, were extended during the year to the municipalities of Commillah in the district of Tipperah, Serajgunge in the district of Pubna, Daudnagar in the district of Gya, Jamalpore and Sheropore in the district of Mymensingh, Jamui in the district of Monghyr, Chupra in the district of Sarun, and Arrah in the district of Shahabad. The Municipal Commissioners of Sonamukhi in the district of Bankoora also obtained the sanction of Government to the imposition of a fee for the registration of carts which are kept or under section 143 of the Act for the registration of carts which are kept or habitually used within the municipality.

13. Extension of the various parts of the Municipal Act and bye-laws sanctioned during the year.—The conservancy provisions contained in Part VI of Act III (B.C.) of 1884, or portions of them, were extended during the year

to the municipalities of-

- Baranagar. Barripore. Bazitpore. Barisa l. 5. Berhampore. Chyebassa. Hajipore. Hooghly and Chinsurah.
- Jnalokati.
- Julpigoree.

11. Kotechandpore. 12. Lallgunge.

13. Moheshpore. 14. 15. Naihatti.

- Noakholly. 16. North Dum-Dum. 17. Ranchi.
- 18. Santipore. 19. South Barrackpore. Utterparah.

(a) Section 306 of Part VII of the Act, which relates to water-supply,

20.

was extended to the Moheshpore Municipality during the year.

(b) Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities:-

1. Balasore. Hooghly and Chinsurah. 8. Jhalokati. 4. Julpigoree.

Moheshpore. Nasirabad.

Perozepore. Pooree.

Pubna. 10. Kampore Beauleah.

Hooghly and Chinsurah.

11. Ranchi. Rungpore. 13. Serajgunge.

Khoolna.

Kotechandpore.

Madaripore. Madhubani.

(c) Part X, which contains provisions for the regulation of markets, was extended to the municipalities named below :-

> Krishnaghur. 2. Moheshpore.

Noakholly. 4. Rampore Beauleah.

10.

11.

12.

13.

14.

15.

(d) Part XI, which prescribes rules for registration of births and deaths, was extended during the year to the municipalities of Dainhat and Perozepore.

(e) Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government:-

Bankoora. Bettiah. Bhuddressur. Colgong. Comillah Coomerkhally. 7. Culna. 8.

Moheshpore. 16. 17. Nasirabad. Rampore Beauleah. Dacca. 18. Sahebgunge. Darjeeling.

Rectification of municipal boundaries.—In the Rajshahye Division the boundaries of the Serajgunge Municipality were revised by the inclusion within municipal limits, at the request of the residents, of two villages, named Dori Sealkole and Soya Shoebulla, with a view to their sanitary improvement.

In the Dacca Division the boundaries of the Perozepore Municipality were revised by the exclusion therefrom of certain outlying villages, which were said to derive no benefit from their amalgamation with the municipality.

In the Patna Division alteration of boundaries was made during the year in the municipalities of Gya, Bhabus and Madhubani. In Gya the alteration was necessitated to remove the vagueness of the western boundary. The boundaries of the Bhabua Municipality were extended during the year by the inclusion of the villages of Ekhlashpur and Seon within municipal limits. In Madhubani the alteration was necessary for the purpose of including within the limits of the municipality the adjacent village of Bowrah, a portion of which

was already included within the municipality.

1. Management of cattle pounds.—An important step in furtherance of the system of local self-government was the transfer of the management of cattle pounds situated within municipal limits to the Commissioners of the municipalities concerned. Under a Resolution of the Government of Bengal in the Financial Department, dated 29th April 1881, all receipts and charges on account of such cattle pounds were transferred from the Provincial to the Municipal accounts; but the management of the pounds continued in the hands of the District Magistrate. During the year under report the powers of the Magistrate of the district, under chapters I to III of the Cattle Trespass Act, I of 1871, were, by a notification issued under section 1 of the Cattle Trespass Act Amendment \* Dated 16th March 1887.

Act, XVIII of 1883, conferred upon the Commissioners of municipalities in respect of pounds situated within municipal limits.

16. Income and expenditure.—The income, expenditure, and the closing and

opening balances of municipalities are shown in the following table:-

Division.		 OPENING BALANCE.			INCOME DURING THE TEAL,		TOTAL FUNDS AVAILABLE FOR DISPOSAL,		TOTAL EXPENDITURE.		CLOSING DALANCE.	
			1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-96,	1886-87.	1885-RG.	1886-87.
			 Ra.	Ra.	Rs.	Ra.	Re.	Rs.	Re.	Ba.	Rs.	Bs.
Burdwan Presidency Rajababye Bacea Chittagons Fatna Shagulpore Orissa Chota Ragpore		Total	 77,129 1,59,205 36,513 68,849 11,944 61,255 26,840 11,864 6,091	72,272 1,82,073 47,448 40,141 15,653 47,080 24,539 14,955 5,852 4,00,052	5,65,467 8,41,895 2,21,321 2,86,612 65,463 4,01,049 1,85,044 76,692 36,461	6,69,950 8,59,249 2,37,174 2,47,631 62,978 4,44,715 1,94,987 80,456 58,283 28,88,397	6,42,596 10,41,040 2,56,634 3,65,461 77,427 4,60,384 2,12,784 88,556 49,552 31,81,354	7,42,231 9,91,313 2,84,812 2,87,772 78,696 4,91,795 2,19,825 96,411 44,134	5,74,272 9,08,967 2,00,110 2,65,207 61,774 4,13,715 1,88,246 78,600 40,698	6, 27, 395 8,72,752 2,44,813 2,66,801 72,201 4,34,539 1,96,030 84,578 84,604 28,23,189	68,324 1,52,078 47,524 40,164 16,653 46,668 24,088 14,966 5,864	1,14,836 1,18,561 44,329 30,971 6,425 57,436 23,449 10,833 5,440

The discrepancy between the closing balances of 1885-86 and the opening balances of 1886-87 in the Burdwan and Patna Divisions is due to the inclusion in 1886-87 of the balance at credit of the late unions at Sonamukhi and Daudnagar. The former was constituted a municipality during the year; and although the provisions of the Act were extended to the latter town during the previous year, the amount at the credit of the late union was not shown in that year's account.

Income.—It will be seen from the above statement that the total municipal revenue of the year exceeded that of the previus year by Rs. 2,02,533. The increase was distributed under the following heads of revenue (vide Appendix F):--

HEADS OF REVENUE.					Amount of increase.
					Rs.
Conservancy cess	•••	•••	•••	***	28,988
License on trades		•••		•••	2,188
Tax on persons according	to	oircumstances s	nd property	٠٦	61,412
Tax on houses and lands	•••	•••	•••	ز	,
Water tax	•••	***	***	***	19,575
	•••	•••	••	•••	1,258
Fees on musical processio	ns	•••	•••	•••	1,178
		Total "Te	exation "		1.14.599
Loans				***	74,560
Deposits and advances		•••	***	•••	47,953
•					
			Total	•••	2,37,112
			•		

#### On the other hand, there was a decrease under the following heads:-

					Amount of decrease.
					Rs.
Tolls on roads and at fer	ries	•••	•••	•••	12,979
Tax on coal and on brick	and lir	ne kilns	•••		2,146
					•
		Total "Ta	xation"	•••	15,125
Miscellaneous receipts	•••	•••	•••	•••	19,454
			Total	•••	34,579

The total income from "Taxation" amounted to Rs. 20,92,935, against Rs. 19,93,461, showing a not increase of Rs. 99,474. With the exception of tolls at ferries and taxes on kilns, all the other heads of receipt from taxation show an increase; and the result shows that the Municipal Commissioners are exerting themselves to watch and foster the income under their control.

19. The increase under "Conservancy Cess" was due to a large extent to the levy of the house service fees for the first time in the municipalities of Jessore in the Presidency Division; Pubna, Julpigoree and Nattore in the Rajshahye Division; and Monghyr and Sahebgunge in the Bhagulpore Division. The receipts had also increased, chiefly in the municipalities of the Suburbs of Calcutta, Howrah, Midnapore and Baranagore. In the last-named town the income rose from Rs. 2,275 in 1885-86 to Rs. 8,496 in 1886-87.

20. The increase under "Tax on persons according to circumstances and property" and "Tax on houses and lands" was shared by all the divisions, except the Chittagong Division, where the income fell from Rs. 30,727 in 1885-86 to Rs. 30,361. There was a marked increase in the municipalities of

(1) Patna, (2) Suburbs of Calcutta, and (3) Howrah, and Rs. 7,154 represent the income from the four \* (1) Rs. 14,138 (2) ... 8,345 (3) ,, 5,773

(3) , 6,773 newly-created municipalities.
21. The increase under "Water tax" was due mainly to the levy of a water-rate for the first time in the Burdwan Municipality. A sum of Rs. 17,137 was collected during the year, at the rate of 6 per cent. on the annual value of holdings. In the Darjeeling Municipality the income under this head rose from Rs. 9,830 in 1885-86 to Rs. 12,268 during the year under review. In the latter municipality the tax was levied at 3 per cent. on the annual value of the holdings within the town. These are the only two municipalities where a water-rate is levied.

The receipts from loans rose from Rs. 240 in 1885-86 to Rs. 74,800 in 1886-87. The chief items were a loan of Rs. 50,000 placed on the market by the Howrah Municipality to pay off their share of the cost of the railway overbridge, and of Rs. 24,500 by the Burdwan Municipality to make final payments on account of the cost of constructing the water-works in that town. The bulk of the latter loan was floated at par, discount having been raid on a sum of Rs. 3.000 only at Rs. 2-2-3 per cont. The loan bears interest

at 5 per cent. per annum, and is repayable in 20 years.

23. The total receipts from tolls compare unfavourably with the figures for the previous year. There has been a large decrease in the Burdwan and Presidency Divisious. The Commissioner of Burdwan reports that the ferries did not let well, and that in the case of one municipality the bids obtained last year were abnormally high. The receipts in the 24-Pergunnabs and Nuddea districts fell from Rs. 10,665 and Rs. 2,250 to Rs. 1,467 and Rs. 815 respectively; whilst no receipts are shown to have accrued to the municipalities in the Khoolna district, where the income during the previous year amounted to Rs. 1,428. The Commissioner will be called upon to report why no income at all has been shown under this head against several municipalities in the 24-Pergunnahs district, and all in the Khoolna district.

24. There was also a decrease of Rs. 19,454 under "Miscellaneous receipts." This was distributed among all the divisions, except Presidency, receipts." This was distributed among all the divisions, except Presidency, Dacca and Bhagulpore. In the last two divisions the revenue increased, and in the first the receipts did not fluctuate appreciably. The loss was specially felt in the Burdwan and Scrampore Municipalities in the Burdwan Division, in Darjeeling in the Rajshahye Division, in the Gya and Chupra Municipalities in Patna, and in Chyebassa in the Chota Nagpore Division.

25. The following grants were made to municipalities during the year from Provincial or local funds:—

Name of Municipality.	Amount of grant.	FOR WHAT PURFORS.						
	Rs.							
Burdwan	1,120	For the support of one high and one middle class English school.						
Bally	5,000	For acquisition of land required for extending the compound of the Rivers Thompson School.						
Midnapore	169	For the maintenance of a girls' school.						
Lalbagh	3,600	For the conservancy of the city.						
Santipore	800	For the construction of a town hall.						
	6,484	For the maintenance of certain Government roads lying						
Darjeeling	<b>}</b>	within the municipality.						
• •	( 1,050	For the working of the Porters and Dandywallas Act, 1883.						
Rampore Beauleah	700	For the support of the charitable dispensary.						
Gya	10,151	For the erection of a building for the pilgrim hospital.						
Deoghur	210	For the conservancy of the town.						
Cuttack	200	For the benefit of the tenants of the Government estates.						
		The amount was credited to the municipality at the close of the year.						
Pooree	4,772	For conservancy, medical and other charges.						
Patna	4207	, , , , , , , , , , , , , , , , , , , ,						
Kandi	1,600							
Furreedpore	50	The purposes of these grants are not reported by the						
Madaripore	128	Commissioners of divisions.						
Sherepore	44							
Sasseram	1,309							

26. Expenditure.—The total expenditure was Rs. 28,23,139, against Rs. 27,35,679 in the previous year, and the year closed with a balance of Rs. 4,12,310, against Rs. 3,95,675 in 1885-86. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year:—

				Income	PERCENTAGE OF INCOME SPEET OR-						
NAMES OF	NAMES OF DIVISIONS. during t		during the year 1886-87.	Establish. ment.	Public safety.	Public health.	Public instruction.	Public con- venience.	Benadi		
				Ba.							
Burdwan	•••	•••	•••	6,60,980	8'40	9165	41.88	8:40	20-01		
residency	•••	•••	•••	8,89,240	10.96	18.16	39*78	3.45	92*97		
tajshahye	•••	***	***	2,37,174	17:22	2.58	50-10	2.88	18'58		
Dacca	•••	***	• • •	2,47,611	11.66	8'61	57:34	2'94	21.77		
hittagong	•••	•••	•••	62,975	8*40	9'79	49-71	7:97	22°88		
atna	•••	***	•	4,44,715	11'51	\$'19	45:47	8.23	21:37		
hagulporo	***	***	•••	1,94,987	9:39	1'78	58:31	2.87	22.02		
rimi	***	***	•••	80,456	14'48	6'24	49-20	8'51	18'88		
bota Nagpore	•••	•••	•••	#8,282	14'32	2'81	60.93	8*96	14'98		
	T	otal		28,35,397	11.03	6-13	45.02	3:43	21.00		

27. The figures in the statement in Appendix G show that the Committees have usefully expended a considerable proportion of their increased income on lighting, water-supply, road cleaning and drainage works, and on the improvement of markets, gardens, &c. The chief differences in expenditure, as compared with that of the previous year, are the following:—

#### Increase.

					$\mathbf{Rs.}$
(1)	General establishment and	collection cha	rges	•••	14,422
(2)	Lighting	•••	•••		12,650
(3)	Repairs to markets, dispens	saries, &c.		•••	7,062
(4)	Water-works	•••	•••	•••	59,366
(5)	Road-cleaning establishme	n <b>t</b>		•••	21,725
(6)	Drainage works		•••		19,595
(7)	Markets, slaughter-houses	and public ga	rdens	•••	14,643
(8)	Other charges under " Pub	lie convenienc	e"	•••	6,557
		Decrease.			
(9)	Buildings and other works		•••		6,323
(10)	Road-watering		•••	***	3,458
(11)	Conservancy	•••			3,351
(12)	Public instruction	•••	•••		4,230
(13)	Contribution to local or pr	ovincial funda			4,491
(14)	Miscellanoous	***	•••	•	90,929

28. (1) General establishment and collection charges.—The table in the

YEAR.	General estab- lishment,	Collection charges.	Total,	Percentage ratio to the to- tal income of the year.
	Rs.	Re.	Rs.	[
1885-81	1,53,097 1,57,284 1,77,978 1,86,072	1,14,375 1,17,129 1,20,844 1,26,674	9,68,362 9,76,013 9,08,324 3,12,746	9°8 10°3 10°9 11°8

margin shows that the proportion of the charges under this head has been increasing from year to year. There was a remarkable reduction of expenditure during the year under this head in the municipalities of Howrah, Patna, and Bogra. The cost of establishment

in the Naraingungo Municipality was only 4.3 per cent. of its income during the year

29. (2) Lighting.—The increase under this head was shared by all divisions. In the Comillah Municipality the expenditure rose from Rs. 48 in 1885-86 to Rs. 5,253 in 1886-87.

30. (4) Water-works.—The increase is mainly explained by the fact that for the first time a charge of Rs. 38,367 has been shown against the municipality of the Suburbs of Calcutta. In view of the great importance of procuring a fair supply of filtered water, and of providing for the reclamation of bustees, and for other important sanitary reforms in the municipality, the Commissioners were relieved by Government of one-half of the police charges previously borne by them, with effect from the beginning of the year 1884-85. It appears from the present report of the Commissioners that they have invested the accumulation of the money thus set free, amounting to Rs. 1,20,100, in Government securities. The charge, although shown under "Water-works" thus really represents the money invested during the year for expenditure on the item in future. There was increase of expenditure under "Water-works" also in the municipalities of Blagulpore, Burdwan, Darjeeling, and Howrah.

31. (5). Road-cleaning.—The increase under this head was distributed

NAME OF	Mnwa	TDATIPU		Expend	iture in—
		TERMINI.		1846-86. 16a.	1886-87. Rm.
Cuttack	***	•••	***	2,337	7,236
Hazaribagh	***	***	***	*****	8,377
Ranchi	***	***	***	913	2,605
Chyebasm.	***	4+4	***	898	1,502
Pubna	***		•••	****	1,985
Darjeeling	***	***	***	6,418	11,76.
Mosniferpore	***	***	***		1,221
Chupra	***	***	***	846	8,729

among all the divisions, except Dacca. In the Dacca Municipality the expenditure during 1886.87 was Rs. 10,729, against Rs. 19,482 during the previous year. There was a marked increase of expenditure in the municipalities named in the margin.

32. (6) Drawage works.—There was a general increase of expenditure in all the divisions except Chittagong, where it fell from Rs. 1,371 in 1885-86

to Rs. 876 during the year under report. The increase was most marked in the municipalities of Hooghly and Chinsurah, Baranagar, Santipore, Darjeel-

ing, Dinagepore and Naraingunge.

33. (10) Road watering.—The bulk of the decrease under this head occurred in the Patna Division, the charge in the Gya Municipality having been Rs. 614, against Rs. 3,006 in the previous yoar. There was an increase of expenditure in the Suburban Municipality. No expenditure was incurred on this item in any of the municipalities in the Chota Nagpore Division.

34. (11) Conservancy.—There has been a large reduction of expenditure

34. (11) Conservancy.—There has been a large reduction of expenditure under this head in the municipalities of the Suburbs of Calcutta, Dacca, Naraingunge, Patna, Sasseram, Chupra, Hazaribagh, Ranchi, and Cuttack. The expenditure increased during the year in the municipalities of Pooree, Darjeeling, Bishenpore, Gya, Nattore, and in those in the district of Moorshedabad.

35. (12) Education.—The decrease occurred mainly in the Dacca and Patna Divisions. During the year under report, the Midnapore College, with its attached school and together with its buildings, library and invested funds, was transferred to the control and administration of the Midnapore Municipality. The annual grant towards the cost of the maintenance of the institution has been fixed at Rs. 1,665, subject to revision after three years, if necessary. The Municipal Commissioners of Ghattal took over the management of the high English school in that town from its proprietory Committee. The Government grant of Rs. 600 per annum to the school has been continued. Enquiries are now in progress regarding the transfer to municipalities of expenditure on education now mot from Provincial funds.

36. Inspection of municipalities by the Sanitary Commissioner.—During the year the Sanitary Commissioner visited 39 municipalities, and forwarded reports of his inspections to the Municipal Commissioners. He gives the follow-

ing table showing the result of his inspections:-

Towns found in fairly good condition.	Towns found in bad condition.	Towns in which substantial reprovements were effected.	Towns in which no improvement or hardly any improvement had been effected.	Towns which had retro- graded in sanitary status.
Burdwan. Darjecling, Sahebgunge.	Scory. English Bazar. Old Maldah. Purneah. Jamalpore. Gya. Mosufferpore. Bettiah. Durbhanga. Howrah. Chittagong. Dacca. Commillah. Dinagepore. Bogra. Rungpore. Beauleah. Scrampore.	Burdwan. Berhampore. Moorshedabad. Shahebgunge. Purneah. Bhagulpore. Jamalpore. Arrah. Chupre. Motihari. Darjeeling. Naraingunge. Julpigoree. Rungpore. Pulna. Burrisal. Kishnaghur. Midnapore.	Old Maldah. Rettiah. Chittagong. Dinagepore Howrah. Khuina. Serampore.	Patna. Mozufferpore.

The suggestion made in the letter from the Government of India, Home Department, No. 95, dated the 30th July 1887, regarding the sanitary survey of each municipality in the province, has been communicated to the Public Works Department and the Sanitary Commissioner, and the Lieutenant-Governor is awaiting a report on the subject.

Registration of births and deaths.—The provisions of the Compul-37. Dainhat.
 Debhatta.
 Dinagepore.
 Goverdanga. 19. Nuddea. 20. Purulia. sory Registration Act, IV Baduria. Bally. Baranagar. (B.C.) of 1873, were ex-Rajpore. Ranchi. tended during the year Barripore. Jajpore. Joynagar. Kendrapara. Basirhat. Beernagar. 14. 15. Satkhira. 23. 1886 to the municipalities 24 South Dum-Dum. 6. 7. named in the margin. Bogra. Chanduria. 16. Sherepore. Kushtea. Moheshpore. 26. 27. Sahebgunge. The Act was in operation 18. Taki. at the close of the year in 148 towns, and in one rural area in Darjeeling. The statement below shows the number of cases instituted during the year for offences under the Act and their results:—

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<sup>38.</sup> Working of the Porters and Dandywallas Act, V (B.C.) of 1883, in Darjeeling.—The Act worked satisfactorily during the last 15 months, viz. from 1st January 1886 to 31st March 1887, and 660 porters and 605 dandywallas were registered. All the porters and dandywallas who work by the job have been supplied with small brass badges. Only one prosecution was instituted under the Act.

<sup>39.</sup> Working of the Pilgrims Lodging-House Act, IV (B.C.) of 1871.—In Pooree 853 licenses were granted to lodging-house keepers for the accommodation of 22,541 lodgers, against 658 licenses in 1885-86 for 18,042 lodgers. The income of the year, including a balance of Rs. 4,748-12-11, was Rs. 18,845-15-7. The expenditure amounted to Rs. 8,588-8-3. A sum of Rs. 1,898-8 was realized as fines for the infringement of the provisions of the Lodging-house Act, against Rs. 655 in the previous year. The increase was due to a greater number of prosecutions instituted by the Health Officer and his staff, who exercised a more strict supervision over the lodging-house keepers by counting the number of lodgers during the night and in the early hours of the morning. The Lodging-house Committee paid a sum of Rs. 4,852 to the Pooree Municipality for the purpose of conservancy and sanitary improvements in the town, and for the maintenance of the pilgrim dispensary. During

the year a cholera ward was erected at the Pipli Pilgrim Hospital, and a sum of Rs. 100 was sanctioned for the maintenance of the ward. One hundred and twenty-three in-door patients and 1,883 out-patients were treated at the hospital. The total expenditure incurred by the Committee on account of this institution was Rs. 803-15-2. The cost of diet for each in-patient was 1 anna and 6 pies. The Lodging-house Committee was composed of three official and three non-official members, with the Magistrate of the district as President, and the Civil Surgeon as Health Officer and ex-officio Secretary. The Committee met 11 times during the year for the transaction of business, and the attendance of the numbers was on the whole good. The space allotted for each pilgrim was raised from 12 to 18 superficial feet and 180 cubic feet, and measures were taken to improve the ventilation of the lodging-houses by widening their doors and putting up new windows. Of 793 lodging-houses, 697 were thatched structures, 58 were one-storeyed, and 88 two-storeyed, masonry buildings.

masonry buildings.

40. In Gya 525 licenses were issued for the accommodation of 15,592 lodgers, against 498 licenses for 15,491 pilgrims during the previous year. The number of prosecutions instituted for breaches of the provisions of the Act was 64, against 67 in 1885-86. There were 57 convictions, 5 acquittals, and 2 cases were pending at the close of the year. The total amount of fines realized was Rs. 367, against Rs. 275-10 in the previous year. The total receipts amounted to Rs. 13,920-2-9, including a balance of Rs. 1,821-10-8, and the total expenditure was Rs. 11,833-14-6. There was a balance of Rs. 2,086-4-3 at the close of the year. The Lodging-house Committee contributed a sum of Rs. 10,151 to the Gya Municipality for the purpose of constructing a building for the pilgrim hospital. There were 513 deaths among pilgrims, against 244 in the previous year. The increased mortality was due to the prevalence of cholera and fever during September 1886 and March 1887. The Lodging-house Committee consisted of six members, of whom three were officials and

three non-officials. They met four times during the year.

41. In Deoghur the Lodging-house Act is reported to have worked satisfactorily. The receipts under it increased from Rs. 529 in 1882-83 to Rs. 904 in 1886-87, and the number of licenses granted rose from 128 in the former year to 208 in the year of report. The expenditure during the year amounted to Rs. 897-2-1, which was more than double the amount spent in the previous year. Bupees 508-5 were spent on original works, against no expenditure in 1885-86. The Lodging-house Committee contributed Rs. 210 to the Deoghur Municipality for conservancy arrangements in the town during the three principal festivals, when large numbers of pilgrims from all parts of India visit Deoghur. The fines inflicted during the year amounted to Rs. 85-10, as compared with Rs. 378-15 in the previous year. It is explained that the infliction of heavy fines in 1885-86 for the infringement of the provisions of the Act had a deterrent effect; and as there were fewer prosecutions, the receipts from fines were consequently less. The Committee

closed the year with a balance of Rs. 794-4-6 in their favour.

42. In Uluberiah the number of licenses taken up by lodging-house keepers was 27, against 23 in the previous year. The receipts from fees amounted to Rs. 243, against Rs. 269 in 1885-86. The decrease was due to the lodginghouse keepers having taken licenses for a less number of lodgers than before, from an apprehension of reduction in the number of lodgers in consequence of the continuance of regular steamer service between Calcutta and Midnapore, Ghattal and Cuttack. The fines levied during the year amounted to Rs. 60-7, against Rs. 15-4 in the previous year. The increase was due to greater attention having been paid to the sanitation of the town, and to the conviction of persons detected in accommodating lodgers without license or in excess of their license. Two sweepers were employed, on a salary of Rs. 2 each per mensem, for sweeping the principal roads of the town. There were two public latrines and two urinals open in the town for the convenience of the people. Two mehters on a salary of Rs. 4 each per mensem were engaged to keep them clean. The night soil and other sorts of filth were daily removed from the town to a considerable distance and buried there under ground at a proper depth from the surface. The Lodging-house Committee met three times during the year. Since the introduction of the Lodging-house Act in this place great improvements have been made in its sanitary arrangements.

43. In Ranigunge no proceedings were taken under the Act during the year.

44. In Gurbetta the receipts under the Act amounted to Rs. 169·15·3, and the expenditure to Rs. 68·15. There was a balance of Rs. 101·0·3 at the close of the year. The Magistrate of the district has been asked to utilize the balance in the improvement of the water-supply or the sanitary condition of the town. A sweeper was employed by the Committee to look after the roads. The general health of the town was good. There was no outbreak of cholera or any other disease, and no deaths among lodgers who resorted to the lodging-houses. There was one prosecution under the Act, in which a conviction was obtained and a fine of Re. 1 realized. The Lodging-house Committee met four times during the year. The members are reported to have carefully supervised the working of the Act in the town.

45. Working of the Municipal Act, III (B.C.) of 1884, during the year.—The system of electing Commissioners, which was introduced into almost all the municipalities in the province under the operation of this new enactment, has now passed through the second period of its existence. It has on the whole worked well, and the elected Commissioners, as a body, appear to have taken

much interest in the affairs of their respective municipalities.

46. As has been stated before, Darjeeling and Julpigoree are not elective municipalities, but the majority of the Municipal Commissioners of Darjeeling have worked exceedingly well, and done much towards cleaning and improving the town, and making its sanitation as good as the means available would allow. The Deputy Commissioner of Julpigoree, speaking of the Julpigoree Municipality, writes:—"Those of the Municipal Commissioners who are regular in their attendance worked well and showed an interest in their work during the year. A few, however, are practically of little use as Commissioners, except that they take their turn of office for the duty of auditing accounts."

47. The Magistrate of Rungpore, who is also the Chairman of the local municipality, remarks that the Commissioners under the new system are certainly not inferior to those selected under the old, and are probably somewhat more efficient. The Commissioner says in his annual report on the working of the municipalities in the Rajshahyo Division during the year 1856-87:— "I consider, on the whole, that the elective system has proved a success. In some instances there has been an exhibition of local feeling, which has given rise to trouble, but generally the Municipal Commissioners have worked in harmony, and appear to have been anxious to discharge the trust reposed in them intelligently. This appeared to be especially the case as respects the municipalities of Pubna and Bogra."

48. The Commissioner of the Burdwan Division remarked that, with the exception of the municipalities of Cutwa, Bishenpore, Baidyabati and Uttorparah, where party feeling prevailed in a more or less severe form, all the municipalities in his division had on the whole worked well. Many of the Commissioners took a lively interest in their work, and appreciated the responsibilities

they had taken upon themselves.

49. The Commissioner of the Presidency Division stated that the elective system might be said to be working fairly well in the mofussil districts, but as regards the 24-Pergunnahs, the experience of the past year was not in all respects so favourable as that of the first year of the experiment. Mr. Forbes, the Magistrate of the district, was of opinion that a proper sense of their responsibilities would teach the Commissioners to lay aside all personal feelings and to subordinate private to public interests, and especially that the rate-payers would come to see that the public good would best be served by their selecting men of temperate views as their representatives. The people of Nuddea, it was reported, were beginning to take a very active and intelligent interest in municipal affairs.

50. The Commissioner of the Dacca Division recorded the following observations on the working of the several municipalities in his division:—
"On the whole, we have no reason to be dissatisfied with the year's work. In most of the municipalities the Commissioners seem to take an interest in their business. Their chief failure has been in the matter of keeping account in this respect they are being gradually compelled to improve. I hav working of the Dacca Municipalities of observing the working of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Municipalities of the Dacca Munici

previous period of its existence. There was a struggle of rather serious importance during the year, and the result showed that the sense of public duty in the end prevailed over an undue consideration for private interest."

51. Enforcement of section 63 of the Act.—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any act by the Commissioners of a Municipality in the special circumstances mentioned in the section had to be enforced in three municipalities. viz., Dacca, Jessore, and Bogra. In the case of the Dacca Municipality difficulties arose in connection with a re-assessement of holdings. The Municipal Commissioners issued a notice calling upon the owners and the occupiers to furnish returns showing the dimensions of their holdings. This was protested against by a large body of the rate-payers in a petition addressed to the Magistrate, who finding that the resolution of the Commissioners was in excess of the powers conferred on them by sections 99 and 100, and was likely to cause a breach of the peace as also annoyance to the public, issued an order under section 63 suspending the execution of the resolution. At Jessore the Municipal Commissioners passed a resolution permitting a person to erect a thatched hut within a specified area in the town where the erection of such huts had been prohibited by the Commissioners under section 236 of the Act, except with their special permission, the necessary power having been reserved to themselves under a bye-law framed under the section. The permission, in the case referred to, was granted by the Commissioners subject to a condition that the house should be "built at a place apart from any other dwelling-house." The people of the neighbourhood objected in a body. Seeing that the permission was granted by the Commissioners without due regard to the injury and inconvenience it was likely to cause to a particular section of the community, the Magistrate suspended it under section 63. At Bogra the Municipal Commissioners ordered the cutting down of some fine pepul trees on the roadside, and actually folled one. The Civil Medical Officer objected to the destruction of these trees in the town on sanitary and other grounds, and the Magistrate issued a proceeding under section 63 requesting the Commissioners to desist from their action until orders had been passed by Government in the matter. After a full and careful enquiry into the circumstances of each case, the Lieutenant-Governor directed the orders of the Magistrate in the first two cases to continue in force permanently and without any modification. Although in the third case the Lieutenant-Governor strongly disapproved the cutting down of valuable roadside trees, which it has been the policy of Government to foster and multiply, the Magistrate's proceeding, which was issued in the form of a request, and not as an injunction, as laid down by the law, could not be confirmed by the Lieutenant-Governor.

52. Miscellaneous.—Several fires took place during the year, causing considerable damage to property and loss to the mercantile community, especially in the Municipality of Goberdanga, where about 500 houses and 18 sugar manufactories, full of sugar and molasses, were burnt down. The total loss was estimated at Rs. 2,50,000. The Municipal Commissioners did much to alleviate the distress of the sufferers. The Culna Municipality suffered to the extent of Rs. 56,000 from the fire which broke out on the 16th March 1887 and raged for some hours, notwithstanding all the efforts of the Commissioners and the police to put it out. Five hundred and eighty-four thatched and 27 masonry houses were destroyed. In the Baidyabati Municipality the lives of three women were lost, and about 100 houses were destroyed by the fire which took place on the 24th March 1887. The Municipal Commissioners tried in vain to arrest the progress of the fire. The estimated loss was Rs. 50,000. The floods also did a good doal of damage to roads, drains, and houses in the municipalities of Nuddea, Naraingunge, Purneah, Brahmanberiah, Furreedpore, and

Coomerkhally.

I have the honour to be,

SIR.

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

#### APPENDIX A.

The statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

Serial No. of Muni- cipality.	Nau	ae of Municip	pality.		Dute of Est	ablishmen	t.	Population.	Number of Rate- payers.	
1	Arrah					1865		42,998	7,038	
2 3	Assensole	•••	•••	•••	let Amell	1885		1000	Not given. 2,224	
4	Baduria Balasore	•••	•••		lst April lst April	1869 <b>18</b> 7 <b>7</b>		12,505	2,224	
5	Bali		•••	:	1st Plun	1881		20,265 15,000	3,091 3,069	
6	Bancoora		•••			1876	:::	18,069	2,157	
7	Bansberia		•••			1876	1	6,717	2,088	
8	Baranagore				1st April	1869		29,982	6,450	
9	Raraset	•••	•••		1st April	18 39		10,533	2,270	
10	Barh	••	•••	••• ]	May	1870	•••	14,689	2,358	
11 12	Baripore Barisal	•••	•••	[	lst April lst July	1869 187 <b>6</b>	•••	3,700 13,186	844 2,433	
13	Basirhat	***	•••	::: ]	1st April	1869		16,505	2 571	
14	Baiday batty		•••		and august	1876		14.672	3,718	
15	Bazitpore	•••	•••	1	1st April	1869	•••	4,646	931	
16	Beernagore	•••	***	•••		1876		4,302	1,355	
17	Behar	•••	***	•••		877-78	•••	48,968	7,002	
18 19	Berhampore Bettiah		•••		lat July	1876 1869	•••	29,363 21,263	6,189 3.08 <b>8</b>	
20	Bhabooah	•••	•••	:::	April	1876	••	8,430	1,594	
21	Bhagulpore				Sept.	1864		68,238	8,511	
22	Bhuddressur	***	•••		J. p.	1876		10,000	2,173	
23	Bishenpore		***	•••		1876		18,863	2,218	
24	Bogra		•••	•••	lat July	1876		6,179	1,679	
25	Brahmenberia		•••	•••	lst August	1868 1865	•••	17,438	3,131	
26 27	Burdwan Buxar	•••	•••			1876	•••	32,627 16,498	6,175 2,839	
28	Charbassa	•••	•••			1875	•••	6,006	1,175	
29	Chanduria		•••		let July	1876	•••	4,445	665	
30	Chattra	•••	•••		1st April	1876		11,900	1,101	
31	Chittagong	•••	***	•••	5th July	1864		20,909	4,533	
32	Chogdah	•••	•••	•••	1st May	1886	•••	8,878	1,818	
33	Chunderkons	•••	***	•••	421	$1869 \\ 1864$	•••	12,257	2,511 8,005	
ե4 86	Chupra Colgong	••• •••	••		April	1876	• • • •	51,188 5.672	1,000	
36	Comillah	•••	•••		30th Nov.	1864		13.506	2,165	
57	Coomerkhally		•••			1877	***	5,945	1,358	
38	Cox's Bazar	•••	•.•		1st April	1869	••	4,363	1.436	
39	Culna	•••	•••			1876	•••	9,594	2,250	
40 41	Cuttack Cutwa	•••	•••	•••	4th July	1876 1876	•••	88,914 6,820	4,2·)2 1,386	
42	Dacca		•••	•••	August		•••	77,661	14,270	
43	Dainhat		•••		ar ag as	1876	•••	5,780	1,169	
44	Darjeeling	•••		114	July	1850		12,000	1,052	
45	Dandnagar	•••	•••	•••	Octobe			9,870	1,183	
46	Deoghur	•••	•••	•••		1876	•••	5,769	1,113	
47 48	Dobhattta	•••	•••	•••	1st July	1874 1869	,	5,514 12,977	1,155	
49	Dinagepore Dumraon	•••	•••	•••	1st April	1877	·	18,019	2.591	
50	Durbhunga	•••	•••	•••	Nov.	1864	•••	65,955	9.235	
51	English Baza	r		•••	1	1876		12,360	2,848	
52	Furreedpore	•••	•••	•••	Januar		•••	10,077	2,033	
53	Chattal		•••			18/19	• • • •	12,638	8,356	
54	Goalundo	•••	•••	•••	1st June	1881	•••	10,093	1,791 1,909	
55 56	Goverdanga Gya	•••	•••		1st April May	1870 1865	•••	6,296 76,415	12.004	
57	Hajecpore	•••		•••	Maj	2000	•••	25.078	3,515	
58	Hazaribagh				1st April	1876		15,300	2,058	
59	Hooghly and	Chinsural		•••	111 - 111	1865	•••	31,175	7,655	
60	Howrsh			•••		1862	***	90,813	Not given.	
61	Jamalpore in	Mymensin			1st April	1869	•••	14,727	2,418 2,232	
62 63	Jamalpore in Jamui	Monguyr	•••	***	lst July 1st March	1883 1886	•••	15,987 8,409	968	
64	Jajpore	•••		***	lst April	1869		11.233	1.807	
65	Jehanabad	•••			- m april	18.6	•••	15,973	1.817	
66	Jessore	•••	•••	•••	Augus			8.490	1,994	
67	Jhalokati	***	•••	•••	1st April	1875	•••	3,000	694	
68	Joynagore	•••	•••	•••	1st April	1869	•••	7.624	1,407	
69 70	Jugdishpore	•••	•••	•••	April	1869	•••	12,568 7,936	1,486	
71	Julpigoree Jungipore	•••	***	•••	lst April	1885 1869	•••	10,187	1,961	
72	Kandi	***	***	•••	lst April lst April	1869	•••	10,661	2,183	
73	Kendrapara	•••		•••	10th March		•••	15.719	3.117	
74	Khirpai	•••		•••	1	1976		6 295	1,425	
75	Khoolna				1st Octobe			6,185	1,413	

The town of Janual had not been included in the last of municipalities which existed in the year 1888-84, as the provisions.
 111 (F.C.) of 1884 were extended to that town on the last March 1886 a.e. forwards the close of the official year.

erial No. of Muni- cipality.	Nun	ae of Municip	ality.		Date of Est	ablishme	ut.	Population.	Number of Easte- payers.
76	Kishoregunge				1st April	1869	•••	12,898	2,289
77	Kotechandpor		•••	•••	July	1883	•••	9,544	1,419
78	Kotrung		•••			1876		5,833	1,056
79	Krishnagore	•••		•••	1st Nov.	1861	•••	27,477	6,000
80	Kurseong	•••		•••	lst May	1879	•••	4,038	384
81	Kushtea	•••	•••			1877	•••	9.717	1,836
*2	Lalbagh		•••	•••	1st April	1869	•••	39,231	8,004
88	Lallgunge	•••	•••	•••	A	1875		16,431 12,298	2,312 2,406
84 85	Madaripore	•••	•••	•••	April	1869	•••	16,400	2,687
86	Madhubani Meherpore	•••		•••	1	1875	•••	5,400	1.433
	Midnapore	•••		•••	i	1865	•••	33,924	6.900
	Moheshpore			•••	April	1869		6,000	1,134
	Monghyr				Nov.	1864		55.372	8 029
	Motihari	•••		•••	April	1869		10,923	1,197
91	Mozufferpore			•••	Nov.	1861		42,460	4,716
92	Muktagacha	•••		••	October			4,295	887
	Naihatty	•••		•••	21st May	1869	[	21,651	6,281
	Nalchitti	***	•••	•••	April	1875	}	2,692	251
	Narraingunge	•••	•••	•••	8th Sept.	1876	•••	12,508	2,139
	Nasirabad	•••	• • • •	•••	1 n4 A mm.?	1856 1×69		12,000	1,657 2,331
	Nattore	•••	•••	•••	1st April			9,094	
	Notrokona	•••	•••	•••	lst January	1876		5.164	1,949 953
	Noakhally North Barrack	nore	•••	•••	1st April	186)		17,590	4.003
	North Dum-D		···		1st October		1	5,195	1.255
	Nuddea				ISO OCCUBEL	1869		9,334	2.334
	Old Maldah		•••			1876		4,694	1,101
104	Patna	•••	***	***	Nov.	1864		173,251	30,800
105	Perozepore	•••	•••		1st July	1875		15,147	3.082
106	Pooree				1st April	1884		24,803	5.423
	Pubna	•••	•••		lst July	1876		14.883	2,935
	Purncah	•••		•••	Sept.	1861	[	15,016	2.894
	Purulia	•••	•••	•••	26th July	1876	••• {	9,305	1.706
	Rajpore	***	•••	•••	1st April	1876 1876		10,706	2,253 2,008
	Ramjibunpore Kampore Beau	lauh		•••	July	1876		20,024	4,575
	Rampore Beau Renaghat				vary	18C4	:::	8,628	2.757
	Ranchi	••			1st April	1869		18,443	2.619
	Raneegunge	•••			- 24 4-F	1876		10.793	1.054
116	Revilgunge		•••	•••	August	1867		14,072	2,608
117	Roserah		•••	•••	,,	1869		11,578	1.812
	Rungpore	•••	•••		1st April	1869		13,320	1,995
	Sahebgunge	•••	•••		1st April	1883	•••	7,139	1,360
	Santipore	•••	•••	•••	4th January		•	29,687	9,200
121	Sasseram	•••	•••	•••	1-4 T-1-	1876	• • • •	22,000	2,834
	Satkhira Saraismaa	•••	•••		1st July	1876 1869		8,738 21.058	1,753
	Serajgun <b>ge</b> Serampore	•••	•••		1st April	1865		27,520	4,007 7,296
	Sewan	•••	•••		April	1869	:::	13.319	2.179
	Sherepore in M	 I ymensinol	1	:::	1st May	1861		8.931	1,728
	Sherepore in H		•••		lst July	1876		3,991	905
128	Sitamarlice	· · ·			October	1882		6,535	984
129	Sonamuki		***			1886		13,070	3.240
130	Soory		•••	***		1876		7,650	8,591
	South Barrack		•••		1st April	1869		22,721	6,059
	South Dum-D		•••	•••	1st October		]	9,784	2,295
	South Suburba		***	•	lst April	1869		51,658	9,603
	Suburbs of Cal		•••		10th August	1864		251,439	36,809
	Taki Tekari	•••	•••		1st April	1869 1885		5.245 12,197	1,047
	Tumlook	•••	•••		October	1864		6,044	2,400 1,542
401	Utterparah	•••	•••	]		1852		6,265	1,042

According to the census of 1881, Bengal contains a population of 66,691,456 souls, of whom 2,696,653 reside in Municipalities.

APPENDIX B.

Statement showing the number of byc-elections held during the year 1886-87.

Name of Municipality.		ty.	of hye-elec- tions held during the year.	registered voters in wards in which the elections took place.	of voters present at the bye-elec- tions.	Remarks.
	Arrah Baduria		1 2	591 212	72 30	The elections were held in wards Nos. II and III. In ward No. III, the election
3.	Baidyabatty		2	276	26 in one clection and 7 in the other.	fell for want of votes. The elections were held in ward No. II.
4. 5.	Bally Bansberia		1	<b>25</b> 3 <b>128</b>	63 <b>3</b> 0	The election was held in ward No. III. As there was not more than one candidate there was no contest. The election was held in ward No. II.
6.	Baraset		3	{ 109 38 52	59 13 18	The people displayed interest.
7.	Baripore		2	{23 28	6 9	In ward No. I. In ward No. II.
8.	Bassirhat	<b></b> .	2	${92 \atop 41}$	11 2	The people displayed a great deal o interest.
9.	Beernagoro		. 8	{ 126 77 133	5 5 56 27 60 50	The people are said to have taken much interest.
10.	Berhampore	•••	1	438	65	The rate-payers in general exhibited mucl interest-in the election.
11.	Bogra		1	188	87	interestrict one election.
12. 13.	Brahmanberiah Burdwan		1	887 418	Not reed.	The election was held in ward No. B, an was contested by five candidates. Cor siderable interest was displayed by the people. The aucressful candidate score 62 votes.
14. 15.	Chattra Chittagong		1 2	66 <b>82</b> 9	* 60	Represents the number who voted in or election only; in the second no pull we demanded, and the number present we not reported.
16. 17.	Comillah Coomerkhally		1	340 71	68 8	The people are said to have taken mucinterest, 40 persons nominated the caud date.
18.	Cuttack Cutwa	•••	1	171 57	22	The people did not evince any interest.
19. 20.	Daces	•••	1	1,370	200	1
21.	Dinagepore	•••	1			As there was no nomination of a cand date, there was no election held, an the post was filled up by Government.
22.	Durbhunga		1	300 ( 228	100	<b>1</b>
23.	Ghattal	•••	2	<b>1</b> 96	23 10}	and D.
24.	Goslundo	•••	3	80 121	15 14	
25. 16.	Gya Jamalpore in Mon	ghyr			,	No nominations having been received wit in the time fixed by the rules, the ele- tion could not be held, and the vacant had to be filled up by appointment.
27.		•••	1	401 (121	106	Great interest is said to have been take by the people in the election. In ward No. I.
28.	Joynagoro	•••	2	1 140	25	In ward No. II.
29.	Khirpai	•••	1	49	19	The people are said to have taken much interest.
30.	Kishoregunge		1	97	17	1
31.	•		2	{ 97 138	22 } 12 }	The people displayed some interest.
32.	Krishnaghar Kushtea		1	430	125	Some of the rate-payers took a good do of interest. In ward No. III.
	Lalbagh	•••	2	(155	50 43}	The voters generally took interest.
		•••	3	192 251	43 5 62	2.00 Totals Sometary wood smartons.
35. 36.	Madhubani	•••	2	102	{ 11 }	The elections took place in ward No. I.

Ni	nme of Municipality.	Number of bye-elections held during the year.	Number of registered voters in wards in which the elections took place.	Number of voters present at the bye-elections.	Remarks.
87. 38.	Meherpore Moheshpore	1 2	15 124	12 85	Showed considerable interest.  Some interest was displayed by the educated class.
89.	Monghyr	1	•••••		No nominations having been received with- in the time fixed by the rules, the elec- tion could not be held, and the vacancy had to be filled up by appointment.
40.	Mozufferpore	2	{ 279	23	In ward No. II. In ward No. V.
41.	Naibati	1 1	210	11	The people displayed interest.
42.	Naraingunge	i	817	125	The people displayed insertate
43.	W-44	2	( 57	26	In ward No. III.
		1	114	8	In ward No. X.
44.	Nasirabad	1	517	62	
46.	Noakhally North Dum-Dum	2 2	219	90	The elections were held in mand No. 7
40.	North Dum-Dum	-	121	13	The elections were held in ward No. I, on the same day to fill up to vacancies.
47.	Patna	2	(1,110	209	In ward No. IV.
			2 539	64	In ward No. VI.
48.	Pubna	1	123	70	Groat interest was displayed by the peo-
49.	Ramjibunpore	1	44	9	The election was held in ward No. III.
50.	Rampore Beauleah	1	168	68	Much interest was, it is reported, dis- played by the people.
61.	Ranchi	1	15	8	parjou of the people:
52.	Sautipore	1	443	163	Displayed great interest in the election.
<b>53.</b>	Serajgunge	. 3	541	*57	This figure represents the number who voted in two elections. In the third the number present was not reported, there being only one candidate for election.
54.	Sherepore in Bogra	2	{ 102 54	12 7	
55.	South Barrackpore	2	§ 139	82	
56.	Takee	1	1120	47	m
υυ.		1	109	15	The people took interest.

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1886-87.

Nam	es of Municipalities.		1	Fotal number of Commrs.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1.	Arrah		•••	18	12	12
2.	Assensole	•••	•••	10	Nil.	Nil.
3.	Badooria	•••	•••	$\frac{12}{12}$	20	5
4. 5.	Baidyabatty Balasore		•••	18	81 10	6∙3 5∙8
6.	Bali			18	19	11.7
7.	Bankoora		•••	12	22	6.8
8.	Bansberia	•••	•••	9	10	Not received.
9.	Baranagoro	•••	•••	21 21	25 16	14
10. 11.	Baraset Barh	•••	•••	9	11	6 5
12.	Baripore		•••	9	15	5
13.	Barisal		•••	15	22	9.6
14.	Bussirhat	•••	•••	15	.5	9
15.	Bazitpore	•••	•••	9 12	15 14	3.8
16. 17.	Beernagore Behar	•••	•••	12	15	6·7 6
18.	Berhampore		•••	$\overline{25}$	15	10.6
19.	Bettiah Technique	•••	•••	12	11	5
20.	Bhabuah	•••		12	3	2
21.	Phagulpore	•••	•••	21 12	20 16	9.5
22. 23.	Bhudressur Bishenpore	•••		12	34	Not received.
24.	Bogra			18	17	8.8
25.	Brahmenberiah			12	29	7
26.	Burdwan	•••	•••	21	23	9⋅8
27.	Buxar	•••	•••	$\begin{array}{c} 12 \\ 12 \end{array}$	7 Not marinal	6 Not- :1
28. 29.	Chaibassa Chanduria	•••		12	18	l. Not received.
30.	Chattra		•••	15	14	8.8
31.	Chittagong	•••		18	8	10.7
32.	Chogda	•••	•••	12	16	7.4
33.	Chunderkona	•••	•••	12	20	8.9
34. 35.	Chupra Colgong	•••	•••	18 11	15 12	7 5
36.	Comillah	•••	•••	18	iõ	<b>6</b> ·5
37.	Coomerkhali		•••	15	15	7.4
38.	Cox's Bazar	•••	•••	13	11	6.6
39.	Culna	•••	•••	15 18	21 , 16	9·1
40. 41.	Cuttack Cutwa		•••	12	18	7·9 4·9
42.	Dacca			21	12	10.1
43,	Dainhat		•••	12	. 16	8.6
44.	Darjeeling		•••	25	20	10.5
45.	Daudnagore	•••		12 12	10 17	9 5
46. 47.	Debhatta Deoghur	•••	•••	15	17	8·9
48.	Dinagepore	•••	•••	15	13	7 "
49.	Dumraon			9	14	9
50.	Durbhanga	•••	•••	21	17	7
51. 52.	English Bazar	•••	•••	18 18	17 18	6·6
52. 53.	Furreedpore Ghattal	•••	•••	15	34	9∙6 7∙3
54.	Goalundo		•••	15	18	6.7
55.	Goverdanga	•••	•••	9	12	5
56.	Gya	•••	•••	24	16	16
<b>57.</b>	Hajcepore	•••	•••	12	15	5
58. 59.	Huzaribagh Hooghly and Chi	nanrah	•••	15 18	13 17	8·8 11·4
60.	Howrah		•••	30	25	19.1
61.	Jamalpore in My	mensing	•••	15	19	7
62.	Jamalpore in Mo		•••	18	12	7.1
63.	Jamui Tairre		•••	12	21	6.7
64. 65.	Jajpur Jehanabad	***	•••	12 10	$\frac{8}{22}$	Not recimed
66.	Jenanadad Jessore	•••	•••	18	22 25	Not received.
67.	Jhalokati			9	10	5·4
						~ ~

Name	s of Municipalities.			otal numbe f Commrs.		Average attendance of the commissioners at each alcoting.
68.	Joynagore		•••	12	16	9
69. ~0	Jugdispore		•••	9	4	4
70. 71.	Julpigoree	•••	***	12 24	21 21	5 10
72.	Jungipore Kandi	•••	*	10	15	6.5
73.	Kendraparah	•••		12	10	72
74.	Khirpai	•••	•••	9	19	Not received.
<b>75.</b>	Khoolna	•••	•••	15	11	7
76. 77.	Kishoregunge	•••	•••	15 9	26 11	6·6 5·7
78.	Kotechandpore Kotrung	•••		9	12	Not received.
79.	Krishnaghur	•••		2ĭ	23	9.7
80.	Kurseong	•••		12	13	4.9
81.	Kushtea			15	18	6.4
82. 83.	Lalbogh	•••		18 10	15 12	7·1 5
84.	Laligunge Madaripore	•••	•	12	24	9
85.	Madhubani	•••		15	ĩi	š
86.	Meherporo			9	11	5.7
87.	Midnapore	•••	•••	18	14	10.1
88. 89.	Moheshpore Monghan	•••	•••	15 18	12 17	8 10
90.	Monghyr Motihari	•••	•••	12	12	6
91.	Mozufferpore			18	12	9
92.	Muktagacha	•••	•••	9	18	4·4
93.	Naihatty	•••	•••	21	11	6
94. 95.	Nalchitti	•••	•••	9 12	13 18	5·2 5·6
96.	Naraingungo Nasirabad	•••		18	14	7·7
97.	Nattoro	•••	•••	18	20	10.1
98.	Netrokona	•••	•••	16	4	12.2
99.	Noakhally	•••	•••	12	16	6.3
100. 101.	North Barrackpor	O	•••	18 9	Not received.	Not received.
102.	North Dum-Dum Nuddea	•••	•••	12	14	7
103.	Old Maldah	•••	•••	12	13	5.8
104.	Patna	•••		30	14	11
105.	Perozopore	•••	•••	10	12	4.1
106. 107.	Pooree Pubna	•••	•••	<u>:::</u>	21 13	7·4 10·7
108.	Purneah	•••		18	10	6.9
109.	Purulia			18	14	6.8
110.	Rajporo	•••	•••	18	19	13
111.	Ramjibunpore		•••	9	16	Not received.
112. 113.	Rampore Beauleal Ranaghat		•••	21 18	24 16	11·9 7·9
114.	Ranchi	•••		12	16	6.5
115.	Raneegunge	•••		$\tilde{12}$	15	7.9
116.	Revilgunge	••	•••	12	11	4
117.	Roserah	•••	•••	14	17	7
118. 119.	Rungpore	•••	•••	18 9	11 17	9·3 4·7
120.	Sahebgunge Santipore	•••		. 24	28	12.7
121.	Sasseram		•••	21	9	ĨĨ `
122.	Satkhira	•••		12	28	7.8
123.	Serajgunge	•••	•••	18	13	8:1
124. 125.	Serampore Sewan	•••	•••	18 9	14 12	Not received.
126.	Sheroporo in Bogo	· · ·	•••	12	20	5.7
127.	Sherepore in Myn	ensingh	•••	12	18	5
128.	Sitamarhee		•••	11	12	7
129.	Sonamukhi	•••	•••	9	16	6.3
130. 131.	South Barrackpore	···	• • •	16 18	8 26	8·3 12·4
132.	South Dum-Dum		•••	9	13	5.5
133.	South Suburban			21	11	12
134.	Suburbs of Calcut	ta.	***	30	38	11.8
135,	Taki	•••	•••	9	12	5
136. 137.	Tekari Tumlook	•••	•••	$\frac{12}{12}$	21 18	5 Not received.
188.	Utterparah	•••	•••	12	18	8
				-	-	

### APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

Na	MES OF MUNICIPAL	LITIES.	•	Number of Ward Com- mitted ap- pointed.	Powers entrusted to the Committees under section 53 of Act III (B.C.) of 1884.
1.	Barisal		•••	Not stated.	In this Municipality the Ward Committees were vested with the powers of revising the tax on persous and the latrine-tax levied under sections 87 and 322 of the Act, respectively.
2.	Bishenpore			6	The work of assessment, the inspection of the conservancy of the town, the supervision of road repairs, and of the registration of births and deaths. The Commissioner of the Division remarked that the scheme did not work satisfactorily, as vory little real work was done by the members.
3.	Brahmenber	iah	•••	4	Nothing was said in the Commissioner's report about the powers delegated to these Committees, but it was stated that they generally worked well.
4.	Chupra	•••	•••	4	To revise the valuation and assess- ment of holdings and the list of tax-payers.
5.	Dinagepore		•••	5	Exercised powers under sections 93 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.
6.	Jamalpore	•••		Not stated.	To assess taxes, enquire into petitions of objections, and report on the sanitary condition and wants of the town.
7.	Julpigoree		···· .	6	No power under section 53 of the Act was delegated to the Ward Com- mittees in Julpigoree. They only assist the Vice-Chairman, when called upon to do so, by expressing their opinion after personal enquiry on petitions for reduction or romis- sion of taxes.
8.	Midnapore			6	The Midnapore Municipality was divided into six wards, to each of which a committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—  (1) Supervision of conservancy and sanitary arrangements.  (2) Testing the correctness of the registration of births and deaths.  (3) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts.  The Commissioner reported that the Committees did much for the improvement of their respective wards.

	Names of Municipality	ts.	Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees under section 5 of Act III (B.C.) of 1884,
9.	Nasirabad		Not stated.	The Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
10.	Rampore Beauleah	····	7	To revise assessments and report on petitions of objections against assess- ments.
11.	Rungpore	•••	3	To report after enquiry on petitions relating to remission or reduction of taxes, to assess now holdings, and to verify the lists of deceased and absounded rate-payers submitted by the tax-collector from time to time.
12.	Patna		6	The following powers were delegated to the Ward Committees in Patna:—  (a) Powers, subject to the approval of the Chairman, to appoint, fine and dismiss municipal servants attached to lighting, watering and conservancy establishments in the several wards.  (b) To receive and pass final orders on petitions under sections 232, 237, and 261 of the Act.
13.	Serajgunge	***	4	The duties of the Ward Committees in Serajgunge were confined to the registration of births and deaths only, which they were reported to have conducted satisfactorily.
	Serampore	<b></b>	4	The following powers were delogated to these Committees:—  (1) To assess holdings; (2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and  (3) To look after the work of the municipal coolies and carters.
15.	Sherepore	•••	Not stated.	The Ward Committees were entrusted with the powers of assessing taxes in their respective wards.
16.	Suburban			Representations regarding excessive taxation, requisitions for lights and watering of roads, petitions for permission to construct privies, complaints about nuisances and defective drainage, were referred to the Ward Committees. It was reported that the Committees made themselves specially useful in recommending and seeing to the metalling of new roads and supervising the repairing of old roads, preventing encroachments on roads and drains, and in otherwise looking after the general improvement of the town. The members of the Ward Committees gave much of their time to the work of the Municipality,

NAMES OF MUNICIPALITIES.

Powers entrusted to the Committees under section 53 of Act III (B.C.) of 1884.

and acted as Honorary Superintendents and Overseers of their respective wards.

respective wards.

In the Municipalities of Baranagore,
South Barrackpore, Naihati, and
Joynagore Ward Committees were
appointed for the purpose of revising assessments.

In no other Municipalities in this
division were Ward Committees
appointed with independent powers.

In the Bhagulpore, Orissa and Chota
Nagpore Divisions there were no
Ward Committees appointed in any
of the Municipalities.

#### APPENDIX E.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1886-87.

Names of Municipalities.			Mode of assessment	The rule of which the	1	SULT ASS	OF .	NY :	REVISION OR NEW MADE DURING AM.	_		
Na	mes of	f Musicip	militie	88.	in vogue.	The rate at which the assessed tax is lovied.		Incres inco	se i me,	n	Decrease in moone.	Remares.
1.	-				Tax;on persons	Levied according to circumstances and property of assesses.	Ra.	*****		0 0		The proposal for the abolition of the Assemble Municipality is still nuder consideration.
												consideration.
8.	liad	luris	***		Tax meen persons according to the circumstances and properly of the rate- payers,	There was no fixed rate at which the tax was levied, but it was generally levied at I per cent, upon the income of the asses- see.						
4.	Baid	dabati	•••		Tax on persons	According to circum-	-					
5.	Balı	asoro	•••		Так ироп регионя	stances. According to circumstances and property. Salaried officers paid a precentage of 12 annas on their pay.	i	•	570	0 0		
6. 7.	Bali Baz	li akura	<b></b>		Tax on holdings	The tax is levied ac- cording to circums- tances and property of the tax-payers	y					
8.	Ban	nsbarish		•••	Tax on persons	hty. According to circum-	-				1	
9.	. Bar	ranagoro		•••	Tax upon persons according to the circumstances and property of the rate- payers.	I per cent, upon the	d "	3	, <b>4</b> 90	5		
10	. Bar	ruset	•••	•••	Tax upon persons according to the circumstances and property of the rate-payers.	I per cent, upon the income of the asses-						
11	. Bar	rh	•••	•••	Так оп регеопа	property of assesses	o u			0 0		
12	. Bar	rripore \$		•••	Tax upon person eccording to the circumstances and property of the rate- payers.	reconstruction of circumstances and property of assesses a There was no fixed intent at which the tax was leved, but it was generally leved at 1 per cent. upon the income of the assesses.	d "		5	0 0		
13	, Bw	rrisul	•••	•••	Tax on persons	Levied according to orenmatances and property of the	o d e					
14	. Bu	sirlat			Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed i rate at which the tar was levied, but was						
15	, Наз	zitpore	***	•••	Tax on persons	Levied according to circumstances and property of the	ه ۱					
16	. Bir	rangore			Tax on persons	20.00			•••••		Rs. 60 S	0
17	. Hel	har		•••	Tax on persons							
) (	. Ber	rhempore		•••	Тах од регвопа	No fixed rate. Lovied	d					
38	i. Bei				1	circumstances am	3					
20	. Bh	abuah	•••	•••	1	circumstances and	ă				1	
23	. Bh	agulpore	•••	•••	Tax on heldings		0				1	
¥	Bh.	uddessur	***		Tax on persons	According to circum- stances.  The tax is levied ac	١.				1	1
2	8. Bis	abenpore	•••	•••	Tax on persons	The tax is levied according to dreums taxons and property of the tax-payer within the Municipa	9- 17					
				•		within the Municipa	B-				1	1

						RESULT OF ANY THE	REVISION OF REW WATE DURING TRAE.		
N	mes of Munic	ipaliti	9 <b>8.</b>	Mode of assessment in vogue.	The rate at which the assessed tax is sovied.	Increase in income,	Decresse in moome,	Remark.	
24.	Bogra	•11		Tax on persons occu- pying holdings ac- ording to their cir- cumstances and pro-	At it per cent. per mensem.				
25.	Brahmanbar	ish		Yaz upon persons	Lavied according to the circumstances and property of the assesses.	***********	Re 167 7 0	The Government buildings were assessed according to their annual valuation.	
26. 27.	Buzar Chaibassa	::		Tax on holdings Tax on persons Tax upon persons	Typer cent. Levied according to circumstances and property of assessees. At 4 pres in the rupos on incomes.	41.001.11		Ravisad assessment came into force in 1880-87. Result not reported.	
		•••	-					1886-87. Result not reported.	
29.	Chanduria		•••	Tax on persons	No fixed rate, Levied according to corrum- stances of assesses, generally at 1 per cent, on income.				
	Chattra	•••	•••	Tax upon persons	At 1 per cent. on in- come. At 72 per cent				
\$1. \$2.	Chordah Chunderkoz			Tax on holdings		Rs. 108 12 0		The Covernment buildings were aversard according to their annual talustion.	
33.	Chunderkon	<b></b>	•••	Tax on persons Tax on persons	According to circum- stances and pro-	,, 20 13 0			
	Chupra			Tax on holdings	7 per cent		,	Revision of assessment was made in some cases, and some new assess- ments were made resulting in an increase of Rs. 177 in the income.	
	Colgons Comillah		 	Tax on persons Tax upon persons	According to circumstances and property.  Levind according to circumstances and property of the	R4. 271 13 0		The Government buildings were assessed according to their annual valuation.	
37.	Coonerkhal	i		Tax on persons	nessenes. No fixed rate. Levied according to circumstance of masses.				
38.	Cos's Bazar			Tax upon persons	circumstances and groperty of the assessment. No fixed rate. Levied according to enrumstance of assesser, property at 1 per cent. on incume. Levied according to circumstances and property of the assessment.	**********	,	The Government buildings were assessed according to their annual valuation.	
	Cuina Cuttack		•	Tax on persons Tax upon persons	According to circum- stances. Levied at 1 per cent. upon the estimated income of the us-				
	Cutwa Ducca			Tax on holdings	his circumstances and property. According to circumstances. At 8 per cent, on annual value of holdings.	<u></u>		A revision of assessment was made during the year in the municipality of locas. The result is not yet known, but it are ported that there will be an increase of 20 per cont. in the income.	
							-		
	Dambat Darjoing			Tax on persons Tax on annual value of holdings.	According to circumstances. At 7t on holdings and a water-rade at 3 per cent. The scale of fees for cleanance latvines varies according to the valuation of holdings from Re. 1-8 to file. 12 per annum.	-		In Darjeoling the houses in the European quarters, which are mostly the on hirt, are generally assessed or their actual rentals; the houses in the netwo quarters which, as a rais, assessed at the routal they would probably feel if let. The houses at severed at the routal they would probably feel if let. The houses at heaving such that the house at the contract of the let of the house at his contract of the house at the letter of the house at the letter of the house at the house at the house at the letter of the house at	
			-						
45.	Daudnagar	•••		Tax on persons	Levied according to circumstances and			The average rate at which the tax is loved does not exceed 3 per cent, of the income.	
46,	Dobhatta			Тах од регвоня	property of assessees. No fixed rate. Levied according to circumstances of newseco, generally at 1 per cent, on income.			the income.	
47.	Deoghur			Tax upon persons		10++m-rg-11+	l	,	
48.	Dinagepore			Tax on persons occu- paying holdings ac- cording to their cir- cumstances and pro-	rances. From Re. 1-6 to Ra. 7 per annum.				
40,	Dumraon			perty. Tax on persons	Levied according to				
80.	Durbhunga	•••		Tax on holdings	Levied according to circumstances and property of assessmen. 74 per cent.				
_							•		

, -				BESULT OF ANY E	EVIETOR OR NEW	A
Nan	on of Municipalities.	Mode of assessment in vogue.	The rate at which the nescend tax is levied.	Ingresse in income	Decrease in income.	Remarks.
ð1.	English Basar	Tax upon persons	At 8 annas per cent.  per annum upon in- come.  Leved according to			
<b>5</b> 2,	Parreedpore	Tax on persons	Leved according to circumstances and property of the	Ras, 600 0 0		
58.	Ghattal	Tax on persons	According to circum- stances and pro-			
84,	Gostundo ,	Taz on persons	perty. Levied according to circumstances and property of the assesses.			
56.	Goberdangs	Tax upon persons according to the circumstances and property of the rate- prayers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the asses-			
86. 87.	Gya Hajeepore Hasaribagh	Tax on holdings Tax on holdings Tax upon persons	74 per cent. 73 per cent. According to circum-	270 0 0		For the nurnose of assessment the town
	Attention		800. 73 per cent. 73 per cent. According to circumstances and property. Salaried offeers paid a percentance of 12 annus on their pay.	Assessment revised and resulted in an increase all round of 25 per cent. The in- orease was Rs. 822.		For the purpose of assessment the town of Hazarihagh is divided into five blocks. In each black two Commissioners flinks house-to-house enquiries and fix the assessment of each retaphyer. The tax is levied at the fixed rate of 5 per cent, per annum on incomes
åv.	Hooghly and Chin-	1	64 per cent,			l .
50.	nurah. Howrah	House rate	7) per cent, on value of holdings.	1		In Howrah the revision made in the previous year took effect from 1st April 1886.
	Jamalpore in Mymon- singh,	1	Levied according to irenmstances and property of the assesses.			
	Jamalpornia Monghys Jaipore	Tux upon persons	At 7 per cent.  Levied at 1 per cent.	Rei. 177 15 9	•	
			Levied at 1 per cent. upon the estimated income of the as- sessee according to his circumstances and property. There sent.	٠		
65.	Jessore Jhalokati	Tax on holdings Tax on persons	his circumstances and property. 75 per cent. Levied according to circumstances and property of the messaces. There was no fixed rate at which the tax-	Re. 1,453 7 0		
66.	Joynagore	Tax upon persons according to the circumstances and property of the rate- payers.	There was no fixed rate at which the tax was leveled, but it was generally levied at I per cent upon the income of the asses-			
67.	Jugdishporo	Tax on persons	Levied according to circumstances and property of assesses.			
GH.	Julpigorec	Tax on persons	From 6 pres to Rs. 7 per annum.			In Julpigoree a latrine-tax at the rate of 5 per cent, on the value of holdings was levied from 1st (Jotober last,
69.	Jungipore	Tax on persons	No fixed rate. Levied according to circum- stances of assesse, generally at 1 per cent. on income.			was to red from 1st (yestes) says,
70.	Kandi	Tax on persons	No fixed rate, Levied secording to circumstances of suscesses, generally at 1 per			
71.	Kondraparah	Tax upon persons	income of the as-	,		
72,	Khirpai	Tax on persons	Appointing to piccum.	1		
73.	Khulus	Tax on parsons	perty. No fixed rate. Levied according to circumstances of assumes.	,		
78.	Kishoregungo	Tax on persons ,	circumstances and	Ra. 227 0 0		
78.	Kotechandpore	. Tax on persons	property of the smeasure. No fixed rate. Levied according to circumstances of assessment, generally at 1 per cent, on income. According to circumstances.			•
76-	Kotrung	I .	According to circum-			
77.	Krishnaghur Kutseong	Tax on holdings			1	
79.	Kushtes	Tax on annual value of holdings. Tax on persons	No fixed rate. Levied according to elecum- stance of sessionse, generally at 1 per cent, on income.			
			cent, on income.			

	Names of Municipalitie			Mode of assessment	Rate at which the	R	REULT OF	RT M	ADE	DUBING THE	
	ames of Muz	nicip <b>a</b> l	itieu	in vogue.	namened tax is levied,		Increase income	in		Decrease in income.	Remarks.
80.	Lallegh	•••		Tax on persons	No fixed rate. Levier according to circum stance of assumed generally at 1 per cent. on income.	Ra	. 904	0 (	0		
81. 82.	Laligunge Madaripor				Levied according to circumstances and property of the	ì					
83 84.	Madhuban Meharpore	d	::		12 annus per cent No fixed rate. Levice according to circum- stance of assesses generally at 1 po		428	0 (	0	• ·····	Assessment not revised, but new assessment made on account of the extension of the number pal limits.
85, 86.	Midnapore Moheshpor	e	:	Tax on holdings Tax on persons	74 per cent. No fixed rate. Levied according to circum-			•	R	8. 436 0	0
87.	Monghyr				At5i per cent.; intrine tax at Rs. 3-2 per		***********		.	. 345 0	İ
69, 89,	Motihari		•••		Levied according to circumstances and property of assesses.	1				***********	Assessment revised, result not reported
90.	Mozufferpe Muktagael	)re	:-	Tax on holdings Tax on persons	7 per cent. Levied according to circumstances and property of the assessment.		5,179	8 0			
91	Nnihatı	***		Tax upon persons according to the circumstances and property of the rate- payers.	There was no fixed rate at which the tex was leved, but it was generally leved at 1 per cent. upon the fincome of the asses-	-					
92.	Kalchiti	•••	•	Tax on persons	Levied according to coronnatances and property of the assessees.						
93.	Naramgung	ge	•••	Tax on holdings	At 8 per cent, on annual value of hold-		************			***********	
P4.	Nattore	•••	•••	Tax on persons occu- pying holdings ac- cording to their cir- camstances and pro- perty.	From Ro. 1 to Rs. 84 per annum.						
	Nasirabad	•••	•	Tax on persons	Levied according to circumstances and property of the	Ra,	300	0 0			
96,	Netrokona		•••	Tax on persons	assesses Levied according to circumstances and property of the						
	Noakhali			Tax upon persons	RABORACON.	Ra.	270	0 0		***************************************	The Government buildings were assessed according to their annual
pa,	North Barra	ckpor	•	Tax upon persons secording to the circumstances and property of the rate- payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the asses-						Valuation.
19. 7	North Dum-	Dum	-	Tax upon persons according to the circumstances and property of the rate- payors.	see. There was no fixed rate at which the tax was lovied, but it was generally levied at 1 per cent. upon the income of the asses-		134 (	0			
10. 7	Nuddes			Tax on persons ,	No. Ixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on infooms.  According to circumstances.	**	85 11				
1. (	Old Malda <u>h</u>			Tax upon persons	cent. on income. According to circum- stances.						
9. ] 3. ]	Patna Perozepore		:::		Itanees. It per cent. Levied according to circumstances and property of the assessmen.					**********	Assessment being revised, result not yet known. It is hoped there will be some increase in income.
4. I 5. J	Pooree Fubna	•••	- 1	cording to their cir-	assessee. At 8 per cent. At 8 annas per cent. on incomo.					***********	In Pubns the latrine tax was levied during the year on the rent of holdings at the rate of one anna in the rupes.
6. 1	Paralie				According to circum-				Rs.	269 13 8	

On incomes of—	Bate of tax per rupee.					
Ry, 86 to Bs, 100	***	***		***	•••	2 pies.
Rs. 101 to Rs. 600	***	***	***	4	•••	11
ks. 601 to Rs. 1,200	***	***	***		•••	11
Rs. 1,201 to Rs. 6,000	***	***	***	***	***	11
Rs. 6,001 to Bs. 12,000	•••	•••	•••	***	***	3 ,,
Rs. 12,001 to Rs. 1,00,000	***		***	***	***	ŧ
Ru. 1 00.001 to Ru. 8.00.000						<b>.</b>

				RESULT OF ARY E AMERICAN TRACES	EVISION OR NEW OR DURING THE LL.	
Nu	mes of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Increase in income,	Decrease in income.	Bemare.
	Purneah Bajpore	Tax on holdings  Tax upon persons according to the circumstances and property of the rate-payers.	At 6 per cont. on houses, and 6 per cent. on lands. There was no fixed rate as which the tax was levied, but it was generally levied at 1 per cent. upon the income of the average.	Ra. 400 0 0		
109.	Ramjibunpore	Tax on persons	According to circum- stances and pro-			
110.	Rampore Beauleah	Tax on persons occu- pying holdings ac- cording to their en- cumstances and pro-	At source per cent. on income.			In Rampore Beaulean and Nattore the latrine tax is also lovied.
111. 112. 113.	Ranaghat Ranagunge	perty. Tax on holdings Tax on holdings Tax upon persons	6; per cent, 74 per cent. According to circum-	Rg. (Rio 4 o	11 18949 189	In Rancegungo the substitution of a tax on holdings for the tax upon persons was made from lat July 1886.
116. 116.	Revilguere	Tax on holdings	stances. 74 per cont.		***************************************	close of the official year to take effect from 1st April 1887, It snows a falling off in the income from house-
	Rosersh Rungpore	Tax on persons Tax on persons occu-	Levied according to circumstances and property of assesses, No fixed rate,		***************************************	Assessment revised, resulting in som- increase, in the income.
	-	Tax on persons occu- pying holdings ac- cording to their cir- cumstances and pro- perty. Tax on holdings				
117.	Sahebgunge	l	At 3h per cont.; latrine tax at Re. 1-8 per cont.			
119.	Santiporu Santorum	Tax on holdings Tax on persons	latime fax at Re, 1-8 per cent. 61 per cent. 1 evied a cording to circumstances and property of assessments. No fixed rate. Levied according to circumstance of assessments			
120.	Satthiru	Tax on persons	No fixed rate. Levied according to circum- stance of assesses, generally at 1 per cent. on meome.		Ra. 74 b S	
321.	Serajgungo	Tax on persons oc- cupying holdings ac- cording to their or- mustances and pro- perty.	At 8 annus per cent. on meome.			
	Berampore	Tax on holding	74 per cent			In Serempore the existing assessment was revised by the Ward Committee
123. 124,	Sewan Sherepore in Bogra	cording to their cir-	7 per cent. At 1 pice per rupes on income.			In Serson-perce the existing assessment was revised by the Ward Committee for the next three years. As the extraction of the year, the resul- tion of the control of the year, the resul- was not known.
125.	Sherepore in Mymen- stugh.	proty. Tax on persons	Levied according to circumstances and property of the assessess.		Ru. 230 D 0	
126.	Sitamurhi	Tax on persons	Levied according to			
127.	Boory	Tax on persons	circumstances and property of assessees. The tra is levied ac- cording to circum- stances and property of the tax-payers within the Municipa-			
126.	South Barrackpore	Tax upon persons according to the circumstances and property of the rate-payers.	Those was no fixed	Ru 444 0 0		
120.	South Dum-Dum	Tax upon persons seconding to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at I per cent, upon the			
139.	South Suburban	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate of which the tar was levisd, but it was generally levied at 1 per cent upon the income of the asses			
181.	Suburbs of Calcutta Taki	Tax on holdings Tax upon persons according to the circumstance a and property of the rate-payers.	i per cents, upon the	, 9,200 0 0	,, 346 7	
123. 134.	Tekarı Tumlook	Tax on holdings Tax on persons	see. 7 her cent. According to circumstances and property.			in Tumlook the assessment was revised during the year, but the result revision was not known when the year closed.
135.	. Utterpara	Tax on holdings	75 per cent.	1		year diosec.

ΑV

APPENDIX F.

Abstract statement of the Income of the municipalities in Bengal during 1886-87.

Halse of Racht?.   Howard.   Diller Numbrie Saluaries of Otto Children   Diller Saluaries of Otto Ch	Subarbe Calcurb (1895-93, 18 Be. 131,942 1 10 10,172	10 F. 11 F.	Other Municipalities in this	<u> </u>				_	~					DIVIEROS.	_	PORR DIVISION.		TOYAL.
1865-66,   1866-67,   1866-67,   1865-67,	Rs. 1895.69. 18 Rs. 113,942. 1 No. 10,172		Division	1886-86.	3, 1886-67	1886-96.	1896-87, 1866-96, 1596-57, 1866-96.	1886-86.	1986-87, 1685-96.	1885-96. 1	11, 11,	1896-97, '1685-86, 169 <b>6-97</b> , 11985-86.	6-57. 198		97. 1885	1886-87, 1855-86, 1689-87.	7. 1985-90.	1888-97.
COMM GE, MES. RE. RE. RE. RE. RE. RE. RE. RE. RE. RE	Rs. 1,13,942 1 10,172 11 11,13,942 1	Bs.	1985-46. 1886-87.				_				_		-	-			_	
Coss	4 1,13,942 1 10,172 11, 12,59,886 2	10.273	Bs.	**	â	뙲	ä	E.	2	Ŗ,	á	ä	- H	Rs. Rs.	_	- A	<b>ä</b>	뵯
	11 12,39,885 2		2,012	98, 12,438	58 18,030	0 42,24	12,947	8,736	8.13	9,880	-	6,945	11,950		<u> </u>	-		£,81,467 3,61,974
stances and property	1 2,39,886 2	9,717	713	1,256	<u> </u>	1	96		-	i	ì	6,9	96	<u> </u>  -	  -		14,908	17,186
	2 2,39,885 9		1,68,73	55,003	139,667	. 48,918	8 81,804	19,400	1,964	8n.293	78,004	8,738	12,979 8	31,424		292,747		5,04,325 2,45,361
1.39,703 1.45,436 1,09,325 1,13,592 2,39,886 2,48,230		48,230	36,660 2,12,433	SS 42,182	82 49,508	3, 70,459	69,645	11,827	28,497	1,67,509	.59,786	08,140	62,016	10,057	389°51	21,638	38 8,86,307	8,96,307 11,94,774
17.17			- <u>!</u> <u>:</u>	9.530	30 12,548		-		1	-	 !	· :	<u>.</u> !	-	<u> </u> 	-	9,830	29,486
and animals 8.999 9.447 22,651 22,539 47.277, 36,901		36,601	27,230 28,341	14,994	94 17,884	6,74	6.929	2,277	2,607	16,594	23,967	15,214	13,789	5,356 7,	7,287	1,085	1,950, 1,68,357, 1,69,615	1,00,615
Toll on roads and at forries 23,758 16,599 2,188	2,163		22.104 12.806	906'9	. 6,634 6,634	16,540	17,590	9,200	8,367	816,33	39,683	20,189	1 212	10,851	9,163	<u> </u>	1,44,037	1,31,058
A Other taxes-										5								
(a) Pees on musical processions		_ 	 	<u> </u>	<u> </u> 	!	:	]	!	- T	5	#		! 		<u> </u> 		
(b) Tax on coal and on brick and lime		-	8,968	:	!	!	ļ	I	;	1	-	38	£.		-	<u> </u>	27,7	£ 
51,047 19,065 60,865 55,093 84,501 81,077		250,18	46,513 49,428	26 77,473	73, 74,376	6 53,564	57,635	18,771	17,907	800'08	85,237	58,176	63.426	18,894 17,	17,907 16	16,065 13,396	66 5,68,682	6,33,368
80,000			- i	i	:	!	-	25.0	I	i	908	<u>.</u> 	-	-	1	-	94	74,808
Departite and advances 29,190 540 22,575 32,095 29,190 29,176	94,190	176 176	6,023 19,303	1,424	26. R. S(199	1.146	1.364	245	-	7,018	28,883	17,456	8,544	3,	5,521	8,3	8,350 86,34	86,341 1,34,994
Total 2,58,769 2,88,261 3	8 5,29,120 6	24,034	,18,715 8,35,	106 2,21,3	11, 2,87,17	\$ 2,36,61	2,47,611	65,483	, ,	62,973 4,01,049 4	4,44,715 1,85,944		1,94,967 7	76,692 66.	98 98	36,461 36,2	36,262 26,35,864 28,35,36	28,88,88

APPENDIX G.

Abstract statement of the Expenditure of the municipalities in Bengal during 1886-87.

	"26-981 1 28	Rs. Rs.   Rs	40,864, 24,317 28,577, 5,790, 5,2907 57,521 31,5314 18,326 18,826 11,651 5,536 5,536 5,635 2,90,336	918 E7 18 18 18 18 18 18 18 18 18 18 18 18 18	9 96 6,166 22,320 21,736 3,108 3,575 5,167		735 9 171 890 1,137 805 944 333 339 64 118 6,451	1.7.30 920 6,038 23,104 16,046 4,835 4,512 2,071 1,006 2,416 718 69,457	36 130 16- 4,946 5,071 2,307 2,221 736 1,259 1,251 1,996 23,100	10,629 7,107 61,501 64,541 14,838 14,739 4,924 4,640 5,689 6,174 8,06,346 577 15,548 577 15,548	1,215 642 272	15-1 10.884 11.516 072 300 1,932 1,433 2,011 7,896 15-1 10.884 15.510 6,324 8,337 7.338 2,071 7,896	14,711 14,723 80,427 76,453 22,423 31,896 15,170 16,616 8,069 3,667 5,867 1,276 1,871 806 64,396	5 (13 3,945, 13,101, 2.147, 2,681, 300, 1,306, 1,477, 1,096, 11,751, 5,005, 5,004, 3,451, 4,489, 1,345, 1,445, 1,44,403	12.7.13 13,149 60,051 9,075 47,096 40,061 18,834 12,223 6,016 4,904 6,71,723	6 021 0 180 9 0 050 1 400 9 5 510 778 913	141 224 1,673 12 1,237 381 2,829 2,249		200 4.571 19.249 31.529 10.788 7.521 24.18 7.184 189 1.185 16.539 3.485 4.185	1,58,246 1,66,036 75,600 84,578 40,686 39,694 2
	"99-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "28-9881" "39-9881" "39-9881" "48-9881"	Re.	24,317 28,577 5,790 6,290 57,621 51,331 17,514 18,336 10,285 11,651 5,536	96 10 74 1,324 443	8,919 9-6, 6,160 21,330 21,730 3,108 3,375 5,167 5,021 661		9 171 890 1,157 805 944 385 529 64	920 6,632 23,104 16.046 4,835 4,319 2,071 1,886	190 16 4,948 5,071 2,307 2,221 736 1,259	10,472 7,167 51,501 54,241 14,538 14,739 4,892 4,699 256 273 2,771 3,130 1,470 1,508 791 769	1,215 642 272 At 38,039 40,941 115 650 22	2.95 14,978 11,516 972 390 1,952 1,453 8,071	14,123 80,427 76,483 20,423 31,884 15,170 16,616 8,050 1,870 4,036 5,430 5,919 5,128 3,985 4,128 1,571	(15 3,945, 18,101, 2,047, 2,681, 840, 1,309, 1,477, 5,041, 18,519, 1,539	13,140, 80,841 99,975 47,086 40,060 15,884 12,282 6,015	1 10; Rull 6 021 0 189 0 064 1 409 9 550	141 224 1,673 12 1,237 381 2,829 2,249	25.4	255 4.57 14.245 13.535 10.776 7.127 2.434 71.5 8.176 13.55 10.755	72,201 4,13,715 4,74,809 1,98,346 1,190,000 75,690 84,578 40,686
	*25*0681 *25*0681 *25*0681 *25*0681 *25*0681 *25*0681 *25*0681 *25*0681 *25*0681	Rs.   Rs.	24,917 28,577 5.780 5.290 57,591 51,231 17,514 18,335 19,285 11,651	96 10 74 1,334	8,919 96 6,169 22,320 21,736 3,108 3,375 5,167 5,021		9 171 890 1,157 805 944 383 320	920 6,632 23,104 16.046 4,835 4,319 2,071 1,886	190 16 4,948 5,071 2,307 2,221 736 1,259	10,472 7,167 51,501 54,241 14,538 14,739 4,892 4,699 256 273 2,771 3,130 1,470 1,508 791 769	1,215 648 272 A1 89,039 40,941 115 650	255 14,976 11,515 072 390 1,483 1,483 1.515 1,635	14,123 80,457 76,653 E4.423 31,894 15,170 16,610	G 3,044, 19,104 2,047 2,681 840 1,206	13,189 80,951 98,075 47,086 40,961 15,884 12,223	1101 R.114 G.021 0.199 2.052 1.409 2.530	141 224 1,673 12 1,237 381 2,829 2,249		256 4,577 19.549 51,559 10,748 7,457 15,519 5,539 1,752 1,753 10,539 5,465 4,675 2,619 775	72,301 4,13,715 4,34,360 1,58,246 1,19,036 73,800 84,578
	1886-87, 1886-87, 1886-87, 1886-87, 1886-87, 1886-87, 1886-88,	Rs.   Rs.   Rs.   Rs.   Rs.   Rs.   Rs.   Rs.	24,917 28,577 5.790 5.290 57,621 51,531 17,514 18,336 19,265	96 10 74 1,324	8,919 96, 6,160 22,320 21,736 3,108 3,575 5,167		9 171 890 1,157 695 944 383	920 6,03£ 23,104 16.046 4,835 4,519 2,071	130 16 4,948 5,071 2,307 2,221 736 1	10,472 7,196 51,801 54,241 14,838 14,739 4,934 4,934 255 273 2,771, 3,130 1,470 1,503 791	1,215 642 272 A1 38,039	5.95 14,976 11,816 972 979 1,992 1,592	14,123 80,457 76,453 Ev. 423 31,894 15,170 1	. 3,944, 19,101, 2,047, 2,631, 8,900	13,140, 80,841 99,075 47,696 40,961 15,384	101 A 114 A 114 A 1140 A 1140 A 1140	828,2 188 723,1 23,1 573,1 452 141	82	200 4.877 10.818 31.839 10.718 7.873	72,301 4,13,716 4,54,869 1,98,246 1,96,036 75,990
	. 78-684, . 1845-86, . 1846-87, . 1846-87, . 1846-87,	Rs.   Rs.   Rs.   Rs.   Rs.   Rs.   Rs.	24,217 28,577 5.790 5.290 57,621 51,231 17,514 18,336	96. 10 74 1,324	8,919 96, 6,160 22,320 21,736 3,108 3,375		9 171 890 1,157 605 944	920 6,63# 23,104 16,046 4,855 4,519	190 16 4.948 5,071 2,307	10,622 7,160 51,801 54,241 14,828 14,739 4	1,215 642 272 A1 38,039	595 14,978 11,816 972 579 1551 10,966 15,530 6,904 9,879	14,123 80,437 76,583 20,423 31,896 1,870 4,696 5,830 3,910 5,126	(3) 3,944, 18,161, 2,047, 2,681	13,149 80,831 99,075 47,696 40,981	1101 8 011 6 021 0 180	188 752,1 531 573,1 522 141		250 4.577 10.249 51,836 10,746 77,571 1.572 10,746 4.077	72,201 4,13,716 4,34,360 1,58,246 1,96,036
	1882-881 '08-981 '28-981 '28-981 '28-981 '28-981	Rs.   Rs.   Rs.   Rs.   Rs.   Rs.	24,317 28,577 5.790 5.290 57,621 51,237 17,514	96 10 74	8,919 96, 6,160 22,920 21,730 3,108		9 171 890 1,157 695	920 6,632 23,104 16.046 4,335	190 16 4.948 5,071 2,307	10,672 7,190 51,801 54,241 14,858 1 255 273 2,771 3,190 1,470	1,215 642 272 A1 38,039	295, 14,978, 11,516, 972, 15,350, 5,304,	14,123 80,437 76,883 20,423 11870 4,096 5,630 3,919	G5 3,945, 18,101, 2,047, 5,027	13,180 80,851 99,075 47,696	1101 8 125	785,1 821 578,1 1829 141	2	2006 4.577 14.549 51,839 10,705	72,201 4,13,715 4,34,800 1,58,246
	128-2881 "28-2881 "28-2881 "28-2881 "28-2881 "28-2881	Rs. Rs. Rs. Rs. Rs.	24,917 28,577 5.790 5.290 57,691 51,231	10 74 1,324	8,919 94, 6,166 22,320 21,730		9 171 890 1,157	920 6,632 23,104 16.046	190 16- 4,948 5,071 2	10,622 7,164 51,501 54,241 1 256 275 2,771 3,150	1,215 642 272 FT 8	595, 14,978, 11,816 125, 19,966, 15,530	14,123 80,427 76,183 1,870 4,096 5,630	GS 3,945, 18,104	13,140 80,851 99,075	191	141 234 1,673	2	20- 4.577 10.549 51,839	72,201 4,13,716 4,34,869
	1885-80, 1880-87, 1880-87,	Ba.   Re.   Re.   Ra.	24,317 28,577 5,780 5,290 57,621	196	8,919 96, 6,169 22,520		171 890	920 6,632 23,104	190 16- 4,948	10,622 7,164 51,591	1,215 642 272	595 14,976	14,123 80,457	63 3,944 5,024 16,572	13,180 80,851	101	141		200 4,577 16,349 1,445 4,485 17,754	72,301 4,13,715 4.
	,78-1-80, ,78-1-87, ,78-1-87,	Rs. Rs. Rs.	24,917 28,577 5.790 5.290		8,919 96, 6,168		6	920 6,632	190 16*	10,622 7,164	1,215 642	\$3	14,123	- 1884 1986 1986	13,189		1 <del>1</del>		114	72,501 4,13,7
	,78-1847 1.186-187,	Rs. i Rr. Rs.	24,917 28,577 5.790	_	8,919	     	6	920	130	10,629	1,215		-				Ξ	:	nag	1
	.08-58s1 .78-ben.	Ba. R.	24,317 28,577	_	8,919	- 	27.			_	_	35.5	1,57	8,00	12,745	: 8		4.500		1
	1882-86.	ä	24,317	200		•	£	2	*			v .								1
		-		310	8,180	1			5,738	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14.195		\$ 13 H	2,43 2,43 2,43 2,43	49.946					100,00
	.79-0881	E.	5			<u> </u>	25	5.55	3,130	32,590	19,35		12.0	10,091					27	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		·		25	ະລັ	!	928	4,993	£.4	18.57	. ".	108.97		£ 3	02					200
	198-2461	Ä	34,638		əś	=	E	90.943	5,035	17,338	6,677	10.29	£1-4	ž.	13,53			6.05		1,00.110
Other Municipalities in this Presson.	1886-87.	묣	0#* 6#	- · - · · · · · · · · · · · · · · · · ·		i 	3,252	9,730		25. 74 28. 28.	16,5		17,146	- F 1	9.711					1 25
	1985-881	E.	46,148			<u> </u>	1,6%	1,901	47,8	35,1E7	3.27	9,55	# 12 m	£ 25	9,69					195, 43,0
Suburban Municipality.	'Zw-past	R.	44.53	27.139			1,368	1		3,073	93,38		2 E	8,000	90,175					5,18,625
ı	1842-861	5	38,982	7. M.7		•	1,364	!	85	1,190		7 8 2 9	1,17,167	£ 5	1,19,344	. 4				40
Munici- s in this iston.	*28*98¤1	á	35,225	·	Ξ	<u> </u>	1,387	7.073	4.254	1.98,81	% 14.%	_	10.30	8.8	-				20.65 20.65	1 45
	'9K-V881	ž				·	<b>2</b>		1,19				-			ž į	1	\$		3,43,402
eipality.	*28-9681	á			e: -			2,1		•	-			_	25	;	1			1 44
Hunn	1882-40*	ä					!	]		~						i			· ·	1 00
Expenditure.			ineluding	and to	ě		other works (e	) (to	ries, &c.)	one control of mental institu-	epoirs	A watering roads  N watering roads  Ood cleaning establishment	ainage works	Fo.	roads, establis	t isna harges—printi ke.	to local or	stalments paid durin	and advances	
-	Erekediters, Howsel, palities in this maniety, livision,	Howell Emiliarity 1996-97.	DITCRE. Memory. Manager 40. (1990-47. 1899-47. 1		Marchan Marchael Marc	Marchan Marchaell Marchael	Marching Col.  "" " " " " " " " " " " " " " " " " "	March   Marc	March   Marc	March   Marc	10-0281   1   10-0281   1	Second   S	Sample   S	10-0881   1   1   1   1   1   1   1   1   1	1000   1000	Manual Ma	Manual Ma		1000-0001   1000	March   Marc

#### APPENDIX H

## Statement showing the grants made to municipalities during the year 1886-87 from Local or Provincial Funds.

N	AMES OF MUNICIPAL	.TT 1 28.	Amount of	Purpose for which the grant was given.
			Ru.	
1.	Bati	•••	5,000	Granted by Government for the acquisition of certain plots of land adjoining the Rivers Thompson School in that town, on condition that the Municipal Commissioners would pay the balance required for the acquisition from their own funds and local subscriptions. The entire cost of the acquisition having been fixed at his 9,488-5-2, the Municipality paid the balance of his 4488-6-2.
2	Burdwan	•••	\$ 900 }	from Government for the maintenance of one higher class and
3.	Cuttack		200 200	one middle class Ruglish school within the town.  This grant was made to the Municipality from the Cuttack Kinss Mehal Fund for the purpose of making unprovements in the town for the benefit of the khas mehal tenants. The amount was not credited to the Municipal Fund until after the close of the year.
4.	Darjeelug	•••	7,534	This amount consists of the following items:— Rs. 6,484, the fixed annual grant from the provincial revenues, for the maintenance of certain roads lying within municipal limits.  1,050, from the Darjeeling Improvement Fund, for the liquidation of the Cooch Behar loon and for the working of
5.	Deoghur		210	the Porters' and Dandeewallas' Act V (B.C.) of 1883. Granted by the Lodging-house Committee for the purpose of conservance.
G.	Gyn .	••	10.151	Granted from the Lodging-house Fund to meet the expenditure insurred in constructing the now Pilgrim Hospital and in the repair of roads.
7.	Lalbagh		3,600	Granted from the provincial funds on behalf of the Nizamut for the conservancy of the city.
8.	Midnapore		156	This amount represents the total of a monthly grant of Rs. 13 received by the Municipal Commissioners for the maintenance of the Hindu Girls' School within that town.
9.	Pe oree		4.772	Contributed from the Poorce Lodging-bouse Fund for the following purposes:—  Rs.
				Conservancy and medical charges 4,366 Construction of quarters for the Civil Hospital Assistant 300 Charge for numbering houses within the town 106
		1	1	Total 4.772
10.	Rampore Beaules	ala	700	Granted from the Promotha Nath Roy Fund to meet a part of the
<b>j</b> 1.	Santipore		suo	expenditure for maintaining the local charitable dispensify.  Granted from the provincial funds for the construction of the  Thompson Hall.

#### APPENDIX I.

Statement showing the results of vaccine operations carried on during the year 1886-87 in the Municipalities in Bengal.

No.	NAMES OF 3 PALITIE	ivni KB.	ICI-	Number of vaccinators employed.	Number of persons vaccinated.	Cost mentred by the Municipalities.	Remadks.
1 9	Arrah			{ I for one year I for five months	}*	Re. 170.	
3	Assensole Baduria	***	•••	1 for two months	341	Rs. 10 per monsem.	
5	Baidyabati Balasore			1 vaccinator	1,044	Rs. 10 per mensem	A reward of one anna for every successfu
в	Bali			1	833	Rs. 10 per mensem	The work of the vaccinator in Bali wa
							case was given to the vaccinator. Ball we supervised by an inspector from Howard whose travelling charges, amounting t Rs. 2 per measum, was paid by the Commissioners.
7	Bankurah	•••		1 for four months	610	Rs. 10 per mensem. Rs. 12 per mensem.	interiorical distribution of the control of the con
0	Bansberia Bara nagore	•••	•••	f 1 for 12 months	}	Ma, 14 pur menseur.	1
10	Barnsot.	•					
11	Barb	•••	•••	1 vaccinator from November 1886 to			
70	Barripore			March 1887. I for four months		,,,,,	1
13	Burumi	•••		Temporary vacciu-		******	1
				ployed during			
				ators were em- ployed during the past vaccinat- ing season. I for three months			
14 15	Pussirhat Bazıtpore			i for three months	430		At this place a licensed vaccinator was appointed, who was paid at the rate
	,			Ī			At this place a licensed vaccinator wa appointed, who was paid at the rate of 2 annas for every successful case. The Act is said to have been works
16	Beetnagore			1 for two months			rather ioniently.
17	Bohur		•••	2 licensed vaccina-		·····	1
				tors for three months and I paid			İ
18	Berhs.npore			vaccinator.		Annual cost	
19	Bettinh			ı	81	Ha. 237-2-9.	1
20	Bhabnah		•••	1 for four months (1 permanent vacci-		Re. 38.	İ
21	Bhagulpore	•••		antor.	}		1
23	Rhuddressur Bishenpore	•••	•••	1	119	Rs, 10 per mensem. Rs, 10 per mensem.	}
21	Hoera.		•••	1 for 12 months	833		The vaccinators were paid by fees at th
20	Brahmunburi		•••	8 licensed vaccina- tors for five	033	•••	rate of 2 annas for each successful case
26	Burdwan			nionths.	1,124	Rs. 14 per mensem.	İ
27	Buxer Charleses		•••	I for five months	197	Rs. 70. Rs. 6 per mensem.	
				ber 1886 to 28th	1		
29	Chunderkons	•••	•••	1 from 8th Octo- ber 1986 to 28th February 1887. 1 for two months 1 permanent vac-	502	Rs. 12 per mensen.	1
80	Chattra			) cinator. ) I temporary vaccina	164	Rs. 8 рег шепвеш	The people are said to be averse to the
				tor for two months	P		mapa.v.
31	Chordah Chittagong	•••	•	1 for two months 2 during vaccine	281		1
33	Chanduria			season.			
34	Chupra*	•••	٠,	A paid vaccine esta- blishment wasem- ployed through-	ranc		
33	C-lean			ont the year.  1 temporary vac-		******	1
	Colgong	•••	•••	ormitor.	 517	Rs. 10 per mensem.	
36 57	Comuliah Coomerkhaly		···	1 for all months 1 for thee months	732		
38 Su	Culus Cuttack	:::	•••	1 head vaccinator	732	Rs. 85 during the year. Rs. 502-9.	
40	Cutwa			/ 4 vaccinalors	423	Rs. 10 per mensem. Rs. 27s.	
41	Ducea			1 jointly Vaccination carried on by an establish-	par	Ra. 278.	
				thent under the			
42	Damhut .			1 jointly 1 for 12 months 1 for three months	423	Rs. 10 per mensem,	
41	Dandnusgar*	•••	:	1 for three months	38	Ka. 6 per mensem	The inhabitants of this town do not appro oute vaccination, and are very unwilling to have their children vaccinated,
							to have their children vaccinated.
46	Debhatta	***		1 from 6th Novem- ber 1886 to 19th	******		
46	Deoghur			January 1887.		******	
47	Dinageporo	•••		emater. 1 from January to		*****	
48	Donmraon			March 1897.		Re. 48.	
40	Doomraen Durbhunga			8 paid by Muni-	2,713		
				1 iemporary vac- emater. 1 from January to March 1887. 1 for six months 2 paid by Muni- cipality at Rs. 10 per menseus, and 1 by the Dur- blumga Raj.			
	English Bazar			blumm Raj, 1 vaccumtor 1 licensed vaccinator		*****	
80 1	MANUEL THE STATE		i	1 licensed vaccinator			en
80 81	Parreedpore Ghattal			I during the cold		******	The compounder of the charitable dispen- sary also works as a vaccinator in addi- tion to his other duties.

<sup>•</sup> The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk,

No.	NAMES OF PALITI		ICI-	Number of vaccinators employed.	Number of persons vancinated	by the	Revares.
53	Goslundo			1 from November		Rs. 10 per mensem.	
54 65	Goberdanga Gya			1887.  1 for two months  1 permanent vac cinator on Rs. it per mensem, and 2 from 18t October 1880 to 31s March 1887, on Rs. 10 each penumen, and 1 peons on Rs.	2,605		There were 1,130 cases sent up to t Magistrate for presention, out of whi only nine were presented. The other were warned by notices to have the children vaccinated within a certain fix time.
<b>5</b> G	Hajipore*			months.	<b>'</b>	Rs. 10 per mensem.	
57	Hazaribagh	***		months. 1 vaccinator	. 482	Rs. 8 per mensem	The people dislike the measure. To persons were convicted and pumsh under section 17 of the Vaccination Act.
58	Hooghly and	Chin	sura	1 head-vaccinato	937	(Rs. 15 per monsem.	
80 00	Howrah Jamalpore un singh.	 Му	nen	nators. I heensed vaccinate for five months from November	3,741	Rs. 10 each per men- sem. Rs. 10 per mensem.	The town was well protected, and the was no small-poz.
41 62	Jamalpore in Jamui	Mon	ghyr	1886. 2 vaccinators 1 temporary vac			
<b>0</b> 3	Jajpore	•••		No establishment			The work was done by the Civil Hospi
34	Jehanabad*		••	1	. 135		Assistant. The vaccinator was paid by fees, which was authorised to lovy at the rate annas 2 for each operation.
55 36	Jessore Jhaliokatti			1		Rs. 10 per mensem.	annas 2 for each operation.
57 98	Juguishpore*		•••	1 for three months.		Rs. 60.	
70	Julpigorea	•••		I for three months. I for mx months I from 16th December 1886 to end of March 1887.		*****	
ri	Jungspore Kandi	•••	•	1 = = =		Ks. 10 per monsem.	The vaccinator was paid at the rate
3	Kondrapara Khirpat Khulna			1 for one mouth	.) 71	Rs. 19 per mensem.	
6	Kishoregunge		•••	1 for three months.	205	Rs. 10 per mensem.	At this place a licensed vaccinator v appointed, who was paid at the rate 4 annas, for every successful case.
7	Keterhandpo Ketrung Krishnanagar	re		1	117	Rs. 10 per mensem. Rs. 64. Rs. 12.	
0	Kurseong	•••		I for October and November 1887.			
31	Kushtea Laibagh	:::		1 for two months	,	Annual cost	
12	Lalgungo	•••	•••	1 for five and-a-balf menting. 1 licensed vaccunator	163	Rs. 272-9-3, Rs. 51-3	
16 !	Madaripore Madhubani* Mcherpore	:::		1 for six months 1 for two or three months every year.	1,541	Re, 10 per mongem.	
7	Midnapore Monghyr	•••	•••	fl inspector	741		
ě	Motthari Mozufferpore		***	I for six months		Rs. 10 per mensem. At Rs. 10 per mensem	
.	Muktagacha					each.	
1	Naituti Narsingungo Nattoro			2 for six mouths 1 for six mouths 1 from January to		Rs. 10 per mensem.	•
١	Nasirabad			Murch 1887.			No establishment was entertained to
							to estationment was entertained to vaccountion, but the muneipality par Rs. 57-3-9 to the charatable dispenser dresser, who worked under the super vacon of the Civil Surgeon.
	Noakhali* North Barrack North Dum-Di	pore	:::	I for six months I for six months I for two months		Re. 10 per mensem.	
	Nuddes		:::		<b>:</b> "		No regular vaccination establishment was entertained. Vaccinators were employed temporarily each season according to
1	Old Maldah*			1 temporary vac-			necessity.
1	Patna Perosepore		-	12 vaccinators and 1 inspector. Temperary vaccin- ators were em- ployed during	4,421		
	Pooren	<b></b>	::	ing season. I for an months I for 12 months		Rs. 10 per mensem.	
d	Purulis Puruesh	•••		1 for the whole year.	ļ	Rs. 10 per monsem.	
Н	tujpore Rampbanpore Lampore Beau			i for five months i for one month i for 12 months	84	Rs. 12 per mensem.	
	Ranaghat Sanevgunge	<b>.</b>	::	1 for three months 1 for six months	404	Rs. 12 per mensem. Rs. 12 per mensem.	
П	Sancegunge Saucht" Serilennge Soserali	•••		1 for six months .	418	Rs. 10 per mansom. Rs. 40	
ij	Lungpore			2 during vaccine		1105, 40	•

No.	NAMES OF MUNICI- PALITIES.	Number of vaccinators on ployed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	Remarks.
116 117 118 119 120 121 122 123 124	Rhaheligungs	l vaccinator I for five months I for one year I for three months I from last week of Ottober 1880 to March 1887.	939	Rs. 120 Ra. 10 per mensem.  Rs. 240 per annum.	At this pince a licensed vaccinator was appointed, who was poid at the rate
126 126 127 125 129 120	Sitamarhi* Ronamukin* Soory South Burrackpore South Burrackpore South Suburban Municipality	l for six months . )) to each during for six months . 1 for three months . 2 for six months .	}	Bs. 10 per mensem. Rs. 11. Rs. 40.	of anna 1-6, for every successful case.
181 182 183 184 136	Suburban Municipality	1 Deputy Super-intendent. 2 Inspectors 12 vaccinators 1 for three months 1 for six months 1	11,189	Rs. 3,078.  Rs. 6 per mensam, Ks. 10 per mensem. Rs. b per mensom.	There was not a simple case of small-pux in the mannepality during the year.

<sup>\*</sup> The Compulsory Vaccination Act was in force except in the municipalities marked with an material,

## APPENDIX J. Statement showing the sources of water-supply of the Municipalities in Bengal.

Names of Municipal			Sources of water-supply.
_		1	
l. Arrah 2. Balasore			Wells, tanks and canal—Well water wholesome.  The water-supply of this town is chiefly derived from the river Barrabolong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two numicipal wells, and these are largely resorted to by the neighbouring residents. No water-wayles were constructed during the well-
3. Bankura	•••	•••	residents. No water-works were constructed during the year.  In Bankurs the people obtain their supply of drinking-water from the rivers Gondoswari and Dalkessur, but when these dry up in the hot season, they have to accop out holes in the sand of the beds of the rivers to get water.
4. Barh	***	•••	Ganges, wells. Wells.
5. Behar	•••	•••	Wells.
6. Bettiah 7. Bhabooah	•••	•••	Tanks and wells—Well water good.  Wells—Sufficient.
8. Bhagulpore			The people of the town use both river and well water. There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town there is difficulty in obtaining water during the dry and cold-weather seasons. To remody this, water-works on a large scale, at an estimated cost of Rs. 2,65,697, have been constructed, which will supply the town with water during the current year.
9. Bishenpore	•••	***	There are many reservoirs of water in the town of Bishonpore, of which the principal are Lalband, Jamunaband, and Pakaband. The first contains good drinking-water, but as it is situated outside the town, it is not much resorted to by the people. Jamunaband has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, and to a mistaken notion that its water is very wholesome, a large portion of the people use it. There are also many tanks which are being silted up and which require re-excavation. A few of the inhabitants use the water of the Koch Berai, which is a branch of the river Berai.
10. Bogra	***	•••	The river Korotoya, which flows below the municipalty, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy and is polluted when the drains of the town and nullas from jheels in the interior of the district emptying their contents into it. In the dry season, particularly in the mouths of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.
11. Brahmunb	eria	••	
12. Burdwan		••	The water-supply of this town is drawn from the river Banka by means of pipes. There are some big tanks belonging to the Burdwan Raj estate, the water of which is used by the people who live at a distance from the streets supplied by hydrants. The river Damudah and the Eden canal also supply water to certain parts of the town. On the whole, the water-supply of the town is now fairly sufficient, the water-works having proved a source of great benefit to the inhabitants of the northern portion of the town, whore the pipes have been laid down. The water is first brought from the Damudah by means of a channel which connects this river with the Banka. The water from the latter above the Kanchunnagore weir enters by a side channel into a well and thence through a tunnel into the supply pump well. The water from this well is pumped by the engines into the softling tanks which are three in number. Thence it passes into two filters, from which it runs into the clear-water reservoir, whence it is pumped into the pipes and distributed through 6th hydrants for the use of the inhabitants. The consumption of water is about 126,000 gallons during the cold weather and 200,000 gallons during the ho season. The water thus obtained is pure and wholesome. The cost of constructing the water-works was about Rs. 2,35,500, which was met in the following manner:—
			Rs.
			Government contribution
			Total 2,35,500

	Names Municipal			Sources of water-supply.
18. 14.	Buxar Chaibassa	•••		Ganges and wells—Quality of water good.  The water-supply is drawn from a river and from tanks and wells. The supply is walficient and good. Steps are being taken to clean out the three tanks as aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Rs. 210-10-9. The large lake which is fed chiefly by springs is set asipe for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited. To clean out the lake thoroughly about Rs. 3,000 would be required out of which its. 816 are available from the surplus of the subscriptions raised in Singhboom for the celebration of Her Majesty's Jubilee. The
15.	Chattra	•••	•••	raised in Singhboom for the celebration of Her Majesty's Jubilee. The residuo must sooner or later be provided by the municipality. The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the manicipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of those wells are reported to contain excellent water and are resorted to by the bulk of the people of the town. One of them was repaired by the municipality at a cost of Rs. 109-7-3. Two of the three tanks belonging to private individuals are in a bad and flithy condition. Endeavours are being made to induce the owners to clean out and deopen these tanks. The water-supply of the town is on the whole fairly good and sufficient.
16.	Chittagong		•••	Not many mofussil towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the river, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southern part of the town, adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the expense of the Port Fund, but the municipality has as yet nothing to do with it.
17. 18.	Chupra Colgong	•••	•••	l Therd are no public tanks or wolls: the neonlo chiefly neo General water
	- orthorig	•••	•••	The Chairman reports that the main stream shows a tendency to shift is claumed from the town, but the quality of the water has not yet deteriorated. In Comillah water is drawn from tanks, and a tank called Rani Dight, which
19,	Comillah	•••	•••	In Comillah water is drawn from tanks, and a tank called Rani Dighi, which has been set apart for drinking purposes, supplies drinking water to the generality. The water of other tanks is also good, and the water from river Goomty is also used.
20.	Cox's Bazar	·		In Cox's Bazer there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the residency of the town and outside municipal limits by a well near the Sub-divisional cutcherry, which being close to the Sub-divisional Officer's e.g., is well kept; it is periodically dug out and a few accrs of lime occasionally put in, which improves the water. Some tanks also are kept apart for drinking burposes.
21.	Culna	•••	•••	but little or no recourse is had to them, as the place is very straggling.  In Culna the well-to-do people and those who live close by the river Bhagiruttee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank which partly supplies the wants of the inhabitants. It is reported that they intend to have another excavated during the current year in that quarter of the town where it is much needed.
	Cuttack Cutwa			The water-supply of this town is derived from rivers.  The inhabitants of Cutwa, with the exception of a few persons who derive their supply from Adjai, use the water of the Bhagiruttee for drinking and culinary purposes. There are also soveral private tanks in the town, which supply water for cooking and other purposes.  Namely, two-thirds of the population are supplied with filtered water from the
			-	culinary purposes. There are also several private tanks in the town, which supply water for cooking and other purposes.
24. ]	<b>Г</b> асов		•••	Nearly two-thirds of the population are supplied with filtered water from the water-works established in 1878 through the liberality of Nawab Sir Abdul Gunny, x. c. s. 1., who paid a sum of Rs. 1,60,000 towards the cost: the rest of the population resort to tanks, wells, thals and the river, the water of which is said to be impure and unwholesome. To remove this want, it was proposed to extend the water-works throughout the ontire town. To this end plans and estimates were framed by the Executive Engineer, but the proposal has again boen held in abeyance. The Chairman explains:—"In my annual report last year I said that plans and estimates had been received by me from the Executive Engineer in October 1885, and that in January 1886 a Sub-Committee had been appointed by the Commissioners at meeting, and had been requested to interview the Executive Engineer on the subject of his estimates and report, which required to be explained and discussed. As that Sub-Committee virtually ceased to exist in consequence of the departure from Dacca of two of its members, the Secretary to this office, in August last, placed before me in writing what appeared to him to be an omission in the Executive Engineer's estimate and report on the extension of the water-works; and urged that it was necessary to estimate and provide for an additional engine. A copy of the report was forwarded by me to the Executive Engineer for consideration, and as his reply was not considered satisfactory, a further report was made by the Secretary in October last, and was forwarded by me to the Executive Engineer for opinion.

Names of Municipalities.	Sources of water-supply.
	No reply has yet been received by me, but the Executive Engineer and th Superintending Engineer have. I understand, told the Secretary that the additional engine asked for by him will be provided for in a supplementary estimate, and I am now waiting to get official intimation to that effect. No water-rate is levied, the Nawab's gift being subject to the condition than no such rate should be imposed.
25. Dainhat	The people of Dainhat mostly obtain their supply of drinking water either from the Bhagiruttee, which lies at a distance, or from a beel called the Banor. Some people use tank-water, which is not good.  The benefits of the system of water-works have been widely extended by the creeting of most hydrayts in the towns and subwater with the creet of
26. Darjeeling	the municipality, and by the introduction of water into houses at the cost of the owners. The supply of water is chiefly obtained from the springs on the Seuchal spur, and a vory small supply from Massons' spring below the Jellapahar road. The quality of water supplied has been good but the quantity has been one or twice a little scanty, though there was no real scarcity and no complaints. There is sufficient water at Senchal for all purposes, but the present main pipe is not large enough to bring it all away. A water-rate at three per cent is levied on the annual value of houses
	where water is supplied by municipal pipes. Part VII of the Municipal Act is in force here.
27. Daudnagar 28. Deoghur	Wells and canal—Well-water sufficient and wholesome.  The water-supply of the town is derived from a hill-stream which flows by the town, from four tanks, and from 57 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and
29. Dinagep re	wells is good. The river Purnabhaba, tanks and public and private wells are the chief sources of water-supply. The well-water is good, and the natives prefer it for drinking purposes. The municipal wells are kept clean, but as some of them are very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water-works were constructed during the year. Part VII of the Act is not in force, nor is any water-rate levied.
30. Dumraou 31. Durbhunga	Wells. Bagmoti river, wells and tank.—Water-supply abundant, but not good.
32. English Bazar	The water-supply of the town is chiefly drawn from the river Mahananda, but people living at a distance from the river use tank-water. The water of the river Mahananda deteriorates in quality during the dry season. There are some private and public wells within the municipality which help in supplying water to a great extent, but their number is limited, and the digging of some new wells in those parts which are situated at a distance from the river is urgently required. The want-of wells is much felt during the hot season when the tanks dry up.
33. Furrecdpore	The want of good drinking and bathing water is severely felt at Furreedport during the greater part of the year, but more especially during the dry months. The water of the khal that runs by the west of the bazar and flows into the Dhole Somudra is still used for bathing purposes, while a few municipal tanks reserved for the purpose form the main supply of drinking water for the whole town and the suburbs. The Laddeghee was re-excevated during the year at a cost of Rs. 300, and is said to have done much good to the people. The Municipal Commissioners having failed to excevate a fairly large tank, or deepen the old bed of the Jola which runs through the middle of the town for want of sufficient fands, advantage was taken of the occasion of the Empress' Jubilec to start a proposal for exervating a large tank in commemoration of that event at a central place of the town with the aid of public subscriptions and municipal contributions. Subscriptions were accordingly called for from the several zemindars and taluqdars of the district. The Municipal Commissioners slav resolved to contract a loan of Rs. 3,000 to supplement the subscriptions in case they do not come up to an adequate sun, and to do the work during the ensuing cold season. The Chairmau reports that subscriptions are not coming in as liberally as was expected.  Wells and the river Falgu.—The quality of water obtained from wells is whole-
34. Gya	Wells and the river Falgu.—The quality of water obtained from wells is whole- some, but this is not the case with what is obtained from the bed of the river owing to many impurities. The supply of water is sufficient for the people,
	but leaves comparatively little for conservancy purposes.
36. Hajeopore 36. Hooghly and Howrah districts. Municipali- ties in the—.	our leaves comparatively little for conservancy purposes.  Chuduck and wells.  Those residents of the numerous municipalities in the Hooghly and Howrah districts, bordering on the river Hooghly, who live within easy reach of the river, use its water, but those who live at a distance resort to tanks for their supply. Those inhabitants of Bansberia who live in the vicinity of the river Saraswati use its water. The wealthier portion of the inhabitants of Utterpara procure their supply of drinking water from the Calcutta pipes, paying the usual license fees. There are three public tanks in the Hooghly and Chinsurah Municipality. In Serampore a tank is reserved by the Rast India Railway Company for drinking water. An application from the Municipal Commissioners for the grant of a lease in perpetuity at a nominal rent, of the tank situated within the khas mehals at Risbra, was submitted to Government in February last. Since the close of the year Government has sanctioned the application. The river water does not sufficiently meet the requirements of the towns of Baidabati and Balli, where a few good tanks are needed for the use of the inhabitants residing in the interior. The town of Jehanabad, which is situated on both banks of the river Dalkessur, derives its water-supply from that river. The water thus obtained is good and wholesome.
	from that river. The water thus obtained is good and wholesome.

Names of Municipalities.	Sources of water-supply.
	In Howrah the Municipal Commissioners made very little progress during the
	year towards the completion of the preliminary survey with reference to the scheme for the supply of filtered water to the town. Government on the scheme for the supply of filtered water to the town. Government on the scheme for the supplied to the Municipal Commissioners to fulfil the conditions on which they have been relieved of three-fourths of the police charges. They have submitted an application to Government requesting that filtered water may be supplied by the Municipality of Calcutta through a pipe laid across the river Hooghly.
37. Hazeribegh	The water-supply of the town is derived from numerous wells and from five tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to provent pollution by washing and bathing, guards being stationed at the ghats. Special tanks have been set apart for use by dhobis
38. Jajpur	and others for washing clothes.  Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baiturnic. There are many wells within private enclosures. The people of this town also draw their supply of water from the 16 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the
39. Jamalpore	at the cost of the municipality. No water-works were constructed during the year; neither was any water-rate levied here.  The supply is drawn from wells belonging to the municipality as well as those belonging to private individuals; 13 wells have been constructed by the municipality for the use of the public.  During the year under report two pueca wells were constructed in the villages of Keshubpore Chotat and Rampore at a cost of Rs. 268. The Chairman reports: "The existing number of public and private wells is not sufficient to meet the requirements of the people, as some of them dry up during the hot weather, and the water in others becomes unift for use. It is the intention of the Commissioners to increase the number every year." The scheme for supplying water by the Railway Company is being rapidly carried out, and will soon be completed.
40. Jamui	vate individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are
41. Municipalities in the district of Jessore.	also four lanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drinking purposes. The supply of good drinking water is deficient in all the municipalities in the district of Jessore. In Jessore itself the Bhairab and a few tanks are the principal sources of water-supply: the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool. Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. The Magistrate hopes to induce the Municipal Commissioners to improve the water-supply by sinking a few good pucca wells, which should give as good water as now comes from the jail. Kotechandpore and Moheshpore similarly draw their supply from the river and from wells. The water at Kotechandpore is extremely bad. The river at Moheshpore supplies little or no drinking water.
42. Jugdishpore 43. Julpigoree	Wells—Water abundant and good. The chief sources of water-supply are the rivers Teesta and Kurla. The water of the former is excellent, and is used by the Europeans and by the better class of the native population. The rest draw their supply from the river Kurla and local wells. The water of the Kurla is not good, as it is greatly conta- minated by the steeping of logs, &c. Iteerntly a by-law has been framed by the municipality to put a stop to this practice. The poorer class of people generally draw their supply from cutchs wells, the surfaces of which are not well protected, the result being that during the rains the water is generally contaminated by surface drainage. There are three masonry pueca wells in the bear, two of which belong to the Kyas, and are solely used by them; the other belongs to the Rance of the late Raikut, the water of which is used dramada of the residents of the town.  The third resulting the property of the town.
44. Kendrapara	THE POLET CY POLICITIES INCUITED WHICH AND NOW AND YOU AND THE TOTAL T
45. Municipalities in the district of Khoolna.	in the preceding year.  In the Khoolna town those who live near the rivers have an excellent supply of water, but those who are at a distance suffer considerably. There is practically good water for the greater part of the town, The "Shibbary dighy," a fine tank, which was the source of supply to a large number of residents, was included in the lands made over to the Bengal Central Railway, and nothing has been done to compensate the public for its loss. In Satkhira, Chanduria, and lobhatta, the river water is said to be more or less brackish throughout the year, and consequently the people generally resort to local tanks for their supply. There are many tanks in these towns supplying pure drinking water. Steps are being taken to excavate a large tank in the Satkhira Municipality, and the Chanduria Municipality, and the Chanduria Municipality, also contemplates excavating a large tank within a year or two.
• 1	source from which the old line of main pipes is supplied lies above the bazar. A second reservior was built and a new branch line was opened during 1885-86. The quality of water is good.
7. Laligunge	Wells.

-12		<u> </u>
	NAMES OF	Sources of water-supply.
_	Municipalities.	Tourse of water-napper
48. 49.	Madhubani Municipalities in the Midnapore district.	Tanks and wells—Sufficient.  In Midnapore people living near the river Cossye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. The water, it is believed, is deteriorating in consequence of the stagnation caused by the weir constructed for the canal. Well water is better than tank water, and the well water of the upper or western portion of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainage. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes.
		which is largely used for bathing and other purposes by the lower classes. The best drinking water is obtained from a well named the Ballasye well. Its water is used by the European and higher class instive residents, and its supply never fails. There is much scarcity of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tumlook the supply of drinking water is obtained from three tanks, one of which is situated in the Sub-divisional Office compound; it is exclusively set apart for drinking, and is well protected from surface drainage. There are also three other tanks, two of which belong to the municipality. A well has been excavated during the year under report, at a cost of about Rs. 194. It has been named the Jubilee well. Some further improvements will be made in this well during the current year. The water of the river Eupnarain is brackish, and is seldom resorted to by the people. In Chattal the water of the river Silys and the numerous tanks with which the town abounds from the sources from which the surply is drawn. No tank has been specially set
		the sources from which the supply is drawn. No tank has been specially set aside for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakons thore are several old tanks, most of which has become silted up and choked with weeds. Two of these tanks were re-excavated by their owners in commemoration of the Jubilee. The municipality has lessed and re-excavated a large tank in the heart of the town. It is also proposed to sink some wells as a memento of the Jubilee. The inhabitants of Ramjibanpore and Khirpai have a fairly good supply of drinking water, as in each of these towns there are several large tanks situated in different quarters. In the latter town a tank has been leased and re-excavated by the municipality.
50.	Monghyr	and re-excavated by the municipality.  At present the town receives its supply of water from the river Ganges, as well as from pueca and kutoba wells. Except the seven kutcha wells which the Commissioners have converted into pueca ones, all belong to private individuals. Only one well was constructed last year in mobulla Dilwarpore at a cost of Rs. 533. All the pueca wells have water 16 feet deep or more.
51.	Municipalities in the district of Moorsho-dabad.	The main source of water-supply in the Berhampere and City Moorsheadabad Municipalities is the river Bhagiruthee. The European residents and a few natives residing in or near the Cantonment Ward of Berhampere use the water of the Chota Laldeghee tank which is reserved for drinking purposes. During the hot season the residents living in the interior towards the east of Berhampere feel some inconvenience owing to the private tanks in these quarters getting nearly dry. The Berhampere bhil, which is situated in the town, though flushed every year during the rains by the Bhagiruthee water passing through the sluices, is not generally resorted to by the residents for drinking or cooking. It is extensively used, however, for washing clothes, and the content of the con
53.	Motihari Mozufferpore Naraingunge	good water is sufficient. The principal sources of water-supply in the Jungipore town are the Bhagi- ruthne river and the Kobra khal. There are a few tanks, wells, and a large ditch, the water of which is not, however, generally used for drinking pur- poses. The water of the Bhagiruthee, which forms the drinking water of the bulk of the population of the town, was wholesome, as the entrance to the Bhagiruthee was open to navigation, and therefore there was sufficient current throughout the year. The Kobra lies to the north-western extremity of the town and on the right bank of the river Blagiruthee, and its water is used by a small section of the people residing on that bank. It is stagnant during the dry season. No works for the supply of water, besides the excavation of a few tanks, were carried out by the municipalities. Wells and tanks—Water-supply improved by the excavation of new tanks. Wells and the river Borof Gundace gots the Municipality of Navaingunge gots its water-supply from the Lukhya river, which runs through the town.

	W	
	NAMES OF MUNICIPALITIES.	Sources of water-supply.
55.	Nattore	The river Nared supplies good drinking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drinking water throughout the year. Fresh river water is taken into almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excavated in the Bargacha ward by the municipality, the total cost incurred being Rs. 3,033, including compensation for acquiring lands, &c, of which Rs. 1,190 was paid during the preceding year. A few more tanks are necessary for the
56.	Netrokona	requirements of the town.  The Municipality of Netrokona draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good.  In Jamalpore a well was exeavated during the year under report. The Nasirabad Municipality contemplate excavating a tank, to be called the Jubilee tank. The Kishoregunge Municipality has undertaken the excavation of a large tank at a cost of about Rs, 900.
57.	Noakholly	In Noakholly, too, there is no water-work, but the water for all necessary purposes is drawn out of tanks which abound, and some of which have been
58.	Municipalities in the district of Nuddea.	kept spart for drinking purposes.
59.	Old Maldah	The water-supply of this town is chiefly drawn from the rivor Mahanands. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.
60,	Patna*	Ganges, wells—In such parts of the town as are far removed from the river, the people obtain water for drinking purposes from wells situated in fields, a garden and other convenient places beyond the probability of contamination by the city sewage.
61.	Poorec	This town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drinking and culinary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the seashore for drinking purposes. Tanks and wells are also used by the people for bathing purposes. The most pressing want of this town is good drunkable water. The sources of water-supply, though abundant, are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of that of the pilgrims who assemble here in immense numbers during the pilgrim season.
62	. Pubna	The town receives a full supply of good water from the latter part of July to the end of October, the period during which the river Ichamutty remains navigable, after which the want of water is greatly felt. The tanks in the town are annually flushed with river water during the rains. The tank water is unfit for drinking and is never used for that purpose. Rupees 1,000 has been contributed by the municipality towards the acquisition of land required for Baboo Lukhi Nath Pramanick's Jubilee tank. No water-rate is levied, nor is Part VII of the Act in force in the municipality.
63	Purneah	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally ronewed at an interval of two to three years. The water of the river Saurah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.

Part VIII of Act III (B.C.) of 1884 is not in force in any of the Municipalities in this District.

.==	Names Municipal			Sources of water-supply.
64.	Purulia	•••		The water of four or five tanks is, more or less, used by the people for drinking. The people also resort to these and other tanks for bathing. The best tank, or rather the "Lake Sahebband," holds a large volume of excellent water all the year round. Its water is drunk by the people of all classes. Well water is chiefly used for culinary and other domestic purposes by the people of the town. People coming from the mofussil to the Prulia market and the cartmen and others who halt in the cart serai generally use well water. No water-works were constructed. Part VII of Act III (B.C.) of 1884 is not in force.
65.	Rampore Ba	uleah	•••	The river Ganges, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Act was not in force here.
66.	Ranchi	•••		The town of Ranchi derives its water-supply from the lake and from wells and tanks. The well water is of better quality, and is more generally used for druking than the tank water. The rich and the middle classes have wells in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. The municipality has made provision for sinking a pulpi the dry months of the Jubilee of the Queen Empress. No water-works were constructed and no water-rate was levied during the year under review. Part VII of Act III (B.C.) of 1884 is not in force.
67.	Rancegunge		•••	The water-supply for drinking and domestic purposes in Rancegunge is obtained from tanks and wells. The water of the tanks, which have not been specially set apart for drinking purposes, and receive the bazar drainage, is not whole some. There are three public wells which are properly protected from pollution and from infiltration of sewage. Another is in course of excavation, the cost being contributed by a Hindu lady. Besides the public wells, there are several private wells.
68.	Revilgunge			Wells-Sufficient.
69.	Roserah	•••	•••	Gunduck river and wells-Sufficient.
70.	Rangpore	•••		The town is supplied with water for drinking and other purposes from wells which are sufficient in number, and the quality of the water is good. No waterworks were constructed, nor suy water-rate is levied in this municipality. Part VII of the Act is not in force.
71.	Sahebgunge			There are 19 masonry wells, of which six were constructed by the municipality, and the rest by private individuals, Part VII of the Municipal Act was not in force, and no water-rate was levied in any municipality in this division during the year.
72.	Sasseram	•••		Wells and tank—Sufficient.
73.	Serajgunge		•••	The chief sources of water-supply of this town are the Dhanbandi and the Rusbari rivers when they are connected with the main stream of Jumoona; but in the dry season the water of these rivers become shallow and stagnant and consequently dirty. During this season water-supply is derived from tanks and wells only, almost all of which give good water. There are two municipal tanks, of which one is in fair order and the other bad. To remove the scarcity of water at "gungo," a big tank about 300 cubits in length and 200 cubits in breadth is in the course of excavation at a cost of Rs. 6,000 from the Jubileo Fund. The Read Cess Committee has deepend the Televice Period of the commercial improvement of the town, and it is hoped this may improve the water-supply of the town during the next rainy season. No water-works have been constructed in this municipality, nor any water-rate levect. Pert VII of the Act is not in force.
74. 75.	Sewan Sherepore in	Bogra		Wells and river.  The river Koretoys, eleven municipal tanks, and some wells belonging to private persons, are the sources of water-supply of this town. They all supply good water in sufficient quantities. The work of sinking two wells has been undertaken by the municipality, but not yet finished. No water-works have been constructed, nor any water-rate is levied. Part VII of the Act is not in force.
76.	Sıtamarhi	•••		Wells and river—Sufficient. No complaint is heard against the quality of well water, except that it produces dyspepsia to a small extent.
77.	Sonamukhi	•••		The water-supply of Sonamukhi is obtained from numerous tanks and from the
78	Soory		***	river Sali, which forms the northern boundary of the town.  There are three wells and two tanks in Scory belonging to the municipality.  The water of these tanks is kept exclusively for drinking purposes, one of thom having a large masonry filter which has recently been cleansed, and put in good order. There are also some private tanks, the water of which is used for both drinking and bathing. The water of one of the wells only is used for drinking, the others supplying the water for cooking and bathing.  White Salington.
<b>7</b> 9.	Tikari			draking, the others supplying the water for cooking and batting.  Wells—Sufficient.

NAMES OF MUNICIPALITIES.	Sources of water-supply.			
80. Municipalities in the 24-Pergunnahs.	In the 24-Pergumahs the municipalities generally draw their supply of water from local tanks and rivers. In some municipalities the wast of good drinking water is felt, and measures are being taken from time to time to remove it by the excavation of tanks. In others certain tanks have been reserved for drinking purposes only. In Baranagar, South Barrackpur, and Naihati, the chief source of supply of water is the river Hooghly. The people in the interior resort, however, to taffic, which have been excavated by private individuals. Basirhat, Taki, and Badooria being on the bank of the river Lehamutty, and Goverdanga on the Jamuna, have also the advantage of river water. In Barripore there are three tanes reserved for drinking purposes. In Barsest there are several good water tanks from which the people draw drinking water. In Basirhat there is one municipal tank near the cutcherry, but it is not sufficient for all. In the South Suburban Municipality a tank has lately been excavated by the Commissioners.  In the Suburban municipality there is no filtered water-supply. Only the weathier portion of the residents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutta side of the Urcular Boad, while others get their drinking water mostly from the river Hooghly and Tolly's Nullah, and partly from municipal tanks. A portion of the inhabitants, who live in the interior in the thinly-populated localities, get their drinking water from the gardens of the rich, who allow the residents to draw water from			

# APPENDIX K. Statement showing the mode of Conservancy in the Municipalities in Bengal.

Nο.	Names of Stumeipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Bumares.
3	Arrah	The roads and streets were swept twic every day. The rathish was used in filling up holes and raising roadways	e 4 Mehters, at Rs. 4 each per menseu. 2 Carters, at Ks. 4 each per mensem.	He, A, P,  192 0 0  96 0 0  289 0 0	Part VI is in force.
2	Assensole . Budura		1 Coolie	277 0 v	Some of the sections of Part VI are i
4	Boidyabati .		1 Amin 2 Cools sirdars 4 Carters 16 Cooles 2 Street sweepers 2 Demes Feed of 5 bulls	16 0 0 17 0 0 84 0 0 120 0 0 12 0 0 12 0 0	
a	Bainsore	The principal words and streets were swept and eleaned once daily, and the sweepings carried in carts to lot lands and hollows.	1	}	Part VI is in force,
•	Balt		2 Overseers, 1 at Es. 20 and another at Rs. 16. 2 Prens, 1 at Rs. 8 and another at Rs. 7. 5 Carters, at Rs. 6-4 each. 12 Coolers, at Rs. 8 each Feed of 6 bullocks 5 Carts and 4 wheel-barrows.	15 0 0   Monthly cont.	The conservancy carts and cools were also employed in repairic citchs reade and overspreading the with coal sales.
7	Bunkootah	,	1i Sweepers 5 Carts	} 1,25+ 0 0	
8	Hausbern .		2 Carters 2 Carter 2 Bullocks	} 819 0 0	
11	Варинчкоге .	The atreet awareness and garbage were used in filling up foul tank and hollows.		6,888 0 0	Part VI is in force.
36	Baraset	The sweepings were used in filling up foul tanks and hollows.	2 Curts 2 Confies	} 1,849 0 0	Part VI is not in force.
11	Barb .	The roads, lanes, and drains were sweet of the The sweepanes were removed by a contractor, who was pass Rs. 46 during the year.		311 4 6	Part VI is not in force.
35	Burtipora ,		1 Overseer 1 Cart 1 Builock	} 258 0 0	Part VI is not in force.
13	Barnul		6 Sweepers 3 Carts 1 Overseer	} 815 0 ú	
14	Busserhat		1 Cart	524 0 0	Some of the sections of Part VI are force.
15	Bazitiero	1			
16	Heransore	The street sweepings are deposited in juts within the mumorpality.	2 Carts, price 4 Bullocks, price 3 Mehters, at For erecting a shed	120 0 0 80 0 0 7 0 0 each per 70 0 C mensem.	Part VI is not in force.
17	Behni	Garbago and atreet-awaepings were re moved in earts and thrown in diche for the purpose of filling them up.	1 Duffidar 4 Frome 5 Carl drivers 86 Sweepers Feed and keep of cattle Cost of plant	2,801 14 10 506 0 0 83 12 0	Part VI is not in force.
18	Berhampore	The main roads and streets and lane were swept and cleaved every day in filing up holes and pits. The drains were regularly cleaned, and corpose of panpers and carcases of animal were convoked and furnit butted at the cose of the municipality	1	7,103 7 1	Part VI is in force.

No.	Names of Municipalities	<b>48.</b>	Mode of conservancy.	Strongth of soavenging establishment in men, cattle and, plant.	Cost.	Remarks.
19	Rettinh	•••		1 Head-mehter 10 Mehters	Rs, A. P.  70 G 0 per mensem.	Part VI is in force.
20	Bhabuuh		,p.1	1 Carter, at Rs. 3 per memem, 4 Sweepers, at Rs. 3 each per memem,	36 0 0 146 0 0	Part VI is not in force.
21	Bhagulpore		The house and street-eweepings were utilized in filline op holes and stape within the municipality, and in manuring the public serden. The singular house garbage was the real surprise-house garbage was the realizable of the manufelpal night-house were cleaned by municipal methers. Refease water, colle-tool in pre-time to the surface details, but was removed by the numnicipal barbage at the express of the owners. Those cost of the carty and their mentel-ance made their own arrangements are cost of the arriva and their mentel-ance made their own arrangements of the present of the surface of the surfac	2 Slaughter-house mol- ters, at Rs. 4 such. 25 Carteno, at Rs. 6 such 25 Cartes, at Rs. 6 such 25 Juliose (cost of) fooding),	00 0 0 1,200 0 0 2,518 0 0	Part VI is in force.
22	Bhadressur			1 Amin 1 Sirear at 2 Capters at 12 Capters at 18 Weeper	20 0 0 9 0 0 7 0 0 each. 6 0 0 "	
2	Bishenpore	•••		1 Overseer 1 Jeensdar 7 Sweepers 5 Meiturs 1 Bullock-keeper 4 Garts 8 Bullocks	1,014 0 0	
24	Bogra			1 Inspector	} 097 0 u	
25	Brahmuuberia	•••		10 Mehters 2 Carts 1 Pony 2 Builocks	} 1,174 6 0	
2	Burdwan⁴		The streets were daily aword, and the weepines were (akon away in carts and nwel in filling up nuwholesome anks and juts within the town.	9 Overseers	8:59 0 0 141 10 9 84 0 0 525 13 9 1,769 6 6 233 13 d 139 0 0 1,114 11 0 184 0 0 552 14 0 5,378 14 6	
7	Buxar			17 Mehters	914 6 11	Certain sections of Part VI are
28	Cha il-anna	•	In the previous year there were only three conservancy carts and three sweepers employed for removal of garinace and sirest-sweepings, but of the carts and sweepers was interested to five each. The sweepers was interested to five each. The sweepers year on a cart of the rubbish placed in house by the residence on the street in front the street-sweepings. This refuse is deposited in the just garden, and disposed of there under the sustructions of the superiority of the superiority of the sub-rubbish placed in the superiority of the sub-rubbish placed in the superiority of the sub-rubbish placed in the sub-rubb			force.
- 1	Chundrakona		******	2 Sweepers at	7 0 0 mensem	
80	Chattra	-	The street-sweepings and garbage were daily removed and deposited in a place outside the town.	16 Mehters cach at 4 Carters , 1 Peon 4 Carts 6 Builooks	3 8 0 3 8 0 6 0 0 mensem	} Part VI is not in force.

<sup>&</sup>quot;In the Burdwan Division, Part VI of the Bengal Municipal Act is in force in the municipalities of Burdwan, Cnina, Rancegunge, Scory, Bhuddessur, How task, Midnapore and Thulcok. Almost all the sections of the Part are in force in the towns of Hooghly and Chimurah, Serampore and Boudabat, ut many of the sections in Bansheris, Ultraparah, Hall and Bankoura. The above Part was introduced into Cutwa in October 1888, and since the close of the year some of the sections were extended to Ramjilanpore.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Reuares.
81 82 83	Chogdah Chittagong Chanduria	and no separate establishment enter bained for the purpose.	rendel her menson.  28 Sweepers, mink, last class, at Ra. 8 sech class, at Ra. 7 per more sech sech sech sech sech sech sech sec	Ea. A. P.  30 0 0  232 0 0  7 0 0  43 0 0  55 0 0  8 0 0  150 0 0	Part VI is not in force here.  Part VI is not in force here.  Part VI is not in force.
85	Colpong	The garbage and street-weeplings were thrown into holes on the outskirts of the town, and were aboosed to person who wabset to fill in tentheso or pits	49 Sweeners	4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Part VI is in force.
36	Commillah	Rubbish and general retuse awept and collected from the streets by the sweepers, as well as that deposited by the inhabitants of the Municipa- lity on the sides of the public routs and bys-lanes, were carried daily and thrown sway into tow lands and ditches fixed by the municipality.	7 Sweepers, at Ra. 6 each cach 3 Syees, at Ra. 6 each Feed of ponnes 1 Januadar, at Ra. 7 5 Curts	504 0 0 216 0 0 500 0 0 84 0 0 	Part VI is in force.
37	Coomerkhalı		2 Mehlers	8 0 0 each per memorn.	Part VI is not in force.
88	Cox's Bazar		2 Sweepers	*****	Part VI is not in force here.
<b>8</b> 9	Culna	The streets were daily swept, and the sweepings were taken away in certs and used on alling up on whelesom- tanks and jats within the town.	4 Sweepers 4 Carts and bullocks 2 Moordularashes	1,624 0 9	
40	Cuttack	The work of o-mercuney is at present cervised on its tensors of workers cervised on its tensors of workers with a sincle bulkeck and two moders in charge of each. Formerly the mann reads were sweep daily the mann reads were sweep the construction of the construction of the construction of the construction of the construction of the construction of the devotion of wards expellent to the devotion of wards expellent that been largely increased, and all mann reads as well they called the construction of t	1 Inspector	9.317 9 7	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavonging establishment in men, cattle, and plant.			Cos	ıt.		Brmanus.
41	Cutwa	The streets were daily swept, and the sweepings were taken away in car's and used in filling up nowholscome tanks and pits within the town.	1 Cart 1 Bullock 1 Wheel-barrow 1 Peon 10 Menters 1 Moordafarasch 1 Oversoor		Rs.				
42	Daccs*	The main roads and theroughfares were swept every mornine, and the other streets in the afternoon every their day, and hi-weekly -r weekly, according to their requirements. The sweupinax were utilized in filling up cusapous and the drains called "gors."	96 Sweepers	13	37,28	4 0	6		
431	Dainhat		1 Cort 1 Bull 4 Sweepers	}	496	0	n		
44	Darjeoling	In the Darjeeline Municipality street- weepings and garbage were daily collected in boxes fixed in bouses and all about the town and bazer, and were carrois away in custs thereo were transpay, and then conveyed over the wire to a shoot thown the hill side. The roads, drains, and the bazer were swept un once a day at least, but the most frequenced roads twice.	1 Inspector 3 Sub-overseers 3 Sub-overseers 4 Jenachurs 75 Newsquers 50 Weblers 10 Certmen 12 Certmen 12 Certmen 17 Tesanway driver 9 Carts 13 Ponnet 13 Ponnet 13 Ponnet 14 Wire Teanway 15 Wire Teanway 15 Urinals		96,340 96,340	. 0	0		
45	Daudnagur	The reads and drains are cleaned every morning,	8 Sweepers	il.	37	0	}•	per men- sem.	Part VI as not in force.
46	Debhatta ,,	No permanent establishment enter tained for conservancy. When required coolies are engaged.	*****						Part VI is not in force.
47	Deoghur	The garbage and street-awaepings werr removed by means of conservancy carts to selected spots outside the town.	5 Conservancy carts 3 Bullocks 1 Pony 11 Mehters Extra establishment		1,020	5	0	}	Part VI is in force.
48	Dinagepore		2 Inspectors 1 Jenualar 9 Sweepers 22 Muhters 6 Cartmen 15 Gooles 17 Bullocks 6 Wheel-barrows 9 Latrinos		4,01	; 6	0		
40	Doomrson		11 Carte 11 Nweepers 1 Mate	3	1,196		б		Part VI is not in force.
80	Durbhungs	The residents of the town are required to place their house sweepings and rubbinh early in the morning by the roadside, and the Mameipal sweepen remove thom by 9 A.M.	3 Overseers at 3 Hend-methers		20	8 0 8	0	each per mon- sem.	Part VI is in force.
51	English Basar	The sweenings and rubbish from the streets were removed daily in scareing fine certa, and utilized in filling up depressions m different parts of the town.	1 Duffadar		1,01	0 9	6		Part VI is in force.
82	Furreedpore		1 Inspector 14 Mohters 2 Coolies 2 Jalluda 3 Carta 6 Bullocks		1,09	ı <b>s</b> 8	0		
83	Ghastal		5 Sweepers	:  }	81	4 (	0		
54	Goalundo	***************************************	6 Sweepers, at Re. and Rs. 7 per mensem	8					

In the Dacca Division the street-sweepings, garlage, &c., of the towns of Narsinguage, Furreedpore, Madazipore, Barical, Percessore, Nasirabad, Multiagacha, and Kahoreguage were, like those of Dacca, utilized in filling up pits, boles, composing the modern than a set of Furreedpore were also consciously sold to private individuels to fill up pits, &c., in their compound, boncious scoromalistons, such as were numerisettly injurious to health, were generally collected and burnt at convenient pieces. In Goalando the sweepings, &c., were removed in the dry season in the river. The sweepings, &c., of Nationitis and Astrobous were thread according to convenience, and in relay season carried in beats and febrown into the river. The sweepings, &c., of Nationitis and Astrobous were thread conscious to the standard were conscious theorem into pits and holes, and sometimes into the tidad rivers. In Janasport there is no public place for the disposace of the form of compounds. In Sherepore they were disposed of by the place specially selected for the consequently disposed of by the Yerospore, Alabolasti, Nationals and Balapore.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenzing establishment in men, catile, and plant.	Cost.	RRMARKS.
88	Goberdangs	There was no regular establishment employed for conservatory work. Extra scolles were capaced from time to time to do the work.	,.	Rs. A. P.	Part VI is not in force.
56	Gys	The sweepers begin their work daily at 2.3% and sweep the roads. The state of the roads of the r	2 Overseers 10 Ward junadars 10 Pard junadars 11 Estructure poons 1 Eulluck-shed chowki-dar. 115 Domes 25 Letrine mohiers 25 Letrine mohiers 31 Rubbish cartinen 27 Trenchers 46 Bullocks 31 Carts	\$0 0 0 each per   10 0 0 per   10 per   10 0 per   10	Part VI is in force.
<b>57</b>	Hajipore	to contr	Bahalman     M-hters     Hullooky-cost of feed     Repairs to carts     Cost of a latrine     during the Sone- pure fair.	60 0 0 240 0 0 182 8 0 8 0 0 20 7 0	Part VI is not in force
58	Hazarıbağlı	The garbage and street-sweepings were daily removed in carris and deposited in some extensive gravel pity antiside the town, and were subsequently add to the public as manner, the proceeds being credited to the Municipal Fund.	1 Ruropean Overseer 1 Chaprasee 1 I Chaprasee 20 Mehters each 11 Caats 22 Bullocks	35 0 0) per 5 0 0) per 4 0 0 mensom 3 8 0)	Certain vections of Part I are in force.
59	Hooghly and Chiu- surah.	•	11 Read aweepers at 11 Cartimen	6 0 0   cach 6 0 0   per 5 0 0   men- sem.	
60	Howrah		Supersising Establishment.  1 Inspector, 4 Overseers, 7 peods, and 1 sirdar.  Office Establishment.  1 Writer, 1 bench peon, and 1 bench clork.	5,598 11 7) 530 0 0	
			Working Establishment.  120 Coolles, 3 Ibhistees, 2 diag-killing denies, 3 burning plans and 45 wheel-barrownen. Foed and 45 wheel-barrownen. Foed and keep of bulls. Lightime gas bamps Lightime gas bamps. Lightime gas bamps. Lightime gas bamps. Cools and plans. Cools and plans. Cools and plans. Contingencies	Anunal cost.  12.586 11 9 2.708 6 8 306 0 0 184 0 6 181 0 6 505 7 9 82,748 5 9	
61	Jamalpore in My- mensugh.				
63	Jamalpore in Mon- ghyr.	"The Area of sweepings were removed to a place contained that singuing a place of the contained and the contained for removing dead animals."	14 Sweepers at Rs. 4 each 14 Do., at Rs. 3 1 Done at Rs. 4 4 Builtecks at Rs. 6-10 for 12 months. 4 Builtecks at Rs. 6-10 for 6 months. 1 Bhistee at Ks. 6 4 Carts	672 0 0 0 104 0 0 45 0 0 0 477 0 0 73 0 0	Part VI in an force.
RS	Jamui	The garlage and atrect-aweepings were thrown into pits outside the town. There is no fixed place for the purpose.	1 Duffadar, at Rs. 7 n month. 7 Sweepers, at Rs. 3 a month.	84 0 0 253 0 0	Part VI is in farce.
	Jajpore	The garings and street sweepings were daily removed, and ditches and hollows were filled with them.	3 Bullocks	}	Part VI is not in force.
63	Jensoro	The sweepings are removed in oarts and deposted in hollows and covered over with a layer of earth. There is a slaughter-house, and the gartage is buried under ground.	B Carters	903 0 0	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Clost.	· Buradus,
67	Jhalokati Joynagoro	There were no proper arrangements made as yet for the removal of garbings. Extra coolies were employed for the purpose when needed.	2 & weeping	Rs. A. P. 168 0 0	Starts of the sections of Part VI are in force.
69	Jugdishpore	ployed for the purpose when needed.  The roads were swept as often as p.saible.	1 Chapresi, at Ra. 3 per mensess. 5 Sweepers, at Ra. 3 ench.	36 0 0 180 0 0	Part VI is not in force,
70	Julpigoree	<b></b>	g Jemadars 11 Rwespers 21 Mehters 4 Cartmen 8 Carts 11 Bullocks 7 Latrines	2,989 0 0	
71	Јпакіроге	The main streets were regularly swept, and the sweepings used in fill- ing up unwholesome pits.	10 Menters  \$ Donne 1 Overseer 1 Overseer 2 Bullocks 2 Carls 1 Poul 2 Carters 1 Jenadar 1 Sweepers 1 Jemadar	768 0 0 48 0 0 1,242 0 0	Part VI is not in force.
72	Kandi	The main streets were regularly swept and the sweepings used in filling up unwholesome pits.	2 Carts 9 Cooles	} 577 S 0	Part VI is not in force.
78	Kendrapura	The surbage and street sweepings were duly removed, and diches and hollows were filled with them.	6 Sweepers 3 Carts 3 Bullocks	} 876 14 6	Part VI is in force.
74	Khirpet		1 Sweeper	*****	This man sweeps the roads and removes the pauper dead.
76	Khulus	The sweepings were deposited in road- side excuvations and other low	1 Mehter 3 Sweepers	} 348 13 n	Part VI is not in force.
76	Kishoregunge	places.	2 Coolies		
77	Kotechundpore	The garbage and street-sweepings were carried away and thrown into a dry khai.	2 Carts 2 Bullocks 2 Sweepers	} 274 B B	Cortain sections of Part VI are inforce.
78	Kotrong	*******	1 Carter	80 G D	
	Krishusgar	The sweepings were used to fill up pits in the town.	1 Sub-overseer 8 Carters 8 Carters 2 Murdafarashes 4 Coolers 1 Hursal-ground måli 9 Sycons 2 Pontes 12 Bullocks	2,508 11 9	Part VI as in force
80	Kurseong		1 Inspector 6 Sweepers 6 Mehters 6 Latrines	1,302 0 0	
81	Kushtos	******		******	There were no regular conservancy arrangements here, nor was Part VI of the Municipal Act in force,
82	Lalbagh	The main streets were regularly swept, and the sweepings used in filling up an whole-some pits.	13 Bullocks 12 Wheel-harrows 5 18 Kinti-soil carts 18 Fem 20 Carters 22 Ewerpers 8 18 Sistium 8 18 Trenching coolles 6 10 Donnes 9 17 Coolies 9 18 Bulbaverscers 1 18 Rigneer 9	11,005 15 5	of the Municipal Act in force,  Part VI is not in force.
es	Laigungo		1 Bahalman	60 0 0 144 0 0 186 14 0 5 3 6 15 8 0	
84	Madaripore		4 Biehters		
613	Madhubani	Sweepings, which were not utilized in filing up hollows in the fown, were sold to private individuals for manure.	3 Mehters, at 8 Bullocks 7 Carts	8 0 0 cach per meusem.	
86 k7	Meherpore	The reads are mostly kutchs and are not swept.		*****	Part VI is in force.
,	Midnapore		1 Oversoor 1 Assistant Oversoor 1 Sanitary Inspector 1 Cork 1 Cork 2 Bullock lespers 2 Bullock lespers 39 Coolee 16 Carts 9 Hand-barrows 19 Bullocks	Not given	The work of the establishment was supervised by air Ward Committees appointed under the provisions of the Municipal Act.

So.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Const.	STRABIL.
	Municipalities.	and a county many.	cattle, and plant.		1
88 89	Monghyr	The averagings were reproved to a distant part of the fown to fill up holes. The 15 carts were used for the removal of house-referes and garbage deposition of the town, as well as for structured of the town, as well as for structured of full water from reservoirs. The altered-sweepings were voirs. The altered-sweepings were the structured of full water from reservoirs. The districts water from reservoirs. The districts water from reservoirs. The districts water for the water were removed and disposed of in pits in the night-soil field set apart for the purposes.	1 Cart	70 10 0  1,380 0 0  440 0 0  450 0 0  1,320 0 0  1,320 0 0	Certain parts of Part VI are in force,  Part VI is in force.
90	Motihari	The sweepings were removed twice a day and utilized in filling up holes.	16 Sweepers 12 Bullocks 6 Carts	1,080 14 5	Part VI is not in force.
91	Mazufforpore	The roads were swept daily by boys with brooms made of grven-peas plants tied to pieces of bambook. The sweepings were used in filling up hollows.	20 Keranchi sweepers, at Re. 3-4 each. 18 Hoys, at Re. 2 each 1 Jemedar at Rs. 5. 20 Bullocks—cost of feed, Rs. 4-3 each per mensem.	• ······	}Part VI is in force.
92	Muktagacha	***********	********		
<b>9</b> 8	Naihati	The sweepings were used in filling up foul tanks and hellows.	21 Coolies 3 Overseers	} 2,771 0 A	
94	Nalchitti	**************	3 Sweepers	214 8 0	
95		The roads and bys-lanes are swept daily between 5 and 7 A. M.	3 Carters 23 Sweepers 3 Domes 2 Chowkidars	} 1,761 0 0	
\$46	Natiore		1 Jemadar 6 Rweepers 4 Mehters 4 Carts 2 Bullocks 1 Pony 2 Latrings	] 1,795 0 0	
97	Nasirabad	***********	*****	******	
98	Netrokona	************	********		_
90	Noakhaliy		4 Monters at Bs. 4 each per mensom 2 Bullocks 2 Carts	16 0 0	Cortain sections of Part VI have been extended to this Municipality.
300	North Barrack- pore.	The sweepings were used in filling up foul tanks and bollows.	2 Overseers 2 Curts 2 Bullocks 20 Cookes 3 Sirdars	8,101 0 0	Part VI is in force.
101	North Dum-Dum	There were no proper arrangements made as yet for the removal of garbuge. Extra cooles were en- ployed for the purpose when needed.	······································	··•	Some of the sections of Part VI are in lorce.
102	Nuddes	The sweepings were used to fill up unwholesome pits and fanks within the manicipality.	2 Carts	26 8 0	Some of the provisions of Part VI are in force.
103	Old Maldah	The garbuge and street sweepings were removed by means of baskets and 1 seavenging except and the studied in thing up unhealthy holes in the town.	1 Duffadar on Rs. 6 a mouth.  5 Sweepers on Rs. 5 cach a mouth.  8 Sweeper on Rs. 4 a mouth.  1 Conservancy cart  Food of a pony	72 0 0 180 0 0 48 0 0 48 0 0	Certain sections of Part VI are in force.
104	Patns	week. The street-sweenings were	11 Jenudars	27,407 0 0	Part VI is in force.
106	Perosepore	1-1100-1-1110	3 Sweepers	284 0 0	
106	Pooree "	The sweepings and garbage were car- ried nway in caris to a sandy wasto far from the town, and there they were spread. Some of the sweepings were nillized in filling up gaps and low lands.	1 Overseer	7,958 0 0	Part $\forall I$ is in force.
107	fabus		S Jemadars 10 Swuspers 19 Mehters 1 Dono 1 Grass-Gutter 5 Carts 4 Bullocks 1 Latrine	2,747 0 0	

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Bruare.
308	Purulis	The municipality has nine hired earls to carry away the street-newspines and other retine to places specially set apart at some distance from the inhabited parts of the town. At daylreads the conservancy carls, and to take to town to sweep the atreats and to take away the rubbish, the sweepines, and other offensive matter. Their work is superintended by a pean. The whole the control of the con		Ra, A, T,	
109	Purneah	The streef-sweepings were removed in carts to selected sites.	10 Sweepers 5 Cartmen Feed of 5 bullocks One-third pay of the road excites. Carts and harness	618 8 9 294 0 0 120 0 0 293 7 6 23 8 0	Part VI is in force.
			Contingencies	10 10 8 1.357 15 6	j
110	Rajpore	The street awcenings and garbage were used in filling up foul tanks and hollows.	18 Coolies 1 Sirder 1 Overseer	} 1,315 0 0	Part VI has been recommended to extension.
111	Ramjibanpore		2 Sweepers st	6 0 Oper men-	
112	Ramporo Beau leah*		1 Inspector 1 Jemadar 11 Sweepers 29 Mehters 7 Cartmen 7 Carts 7 Bullocks	4,802 0 0	
113	Ranaghat	The main roads were regularly swept, and the sweepings removed in muni- opal carts to fill up holes, &c.	1 Overseer 5 Sweepers 6 Pouces	} 756 0 0	Part VI is in for. e.
114	Rancegunge	The street sweepings were removed by a contractor who was paid at the rate of Re, 45 per nemers. Two pieces of land were obtained by the municipality for the deposit of sweepings and refuse.			
118	Ranchi	The sweepings were eleared away every any and thrown into pile outside the town.	25 Sweepers 12 Carts	3,294 8 8	Part VI is not in force.
718	Revilgunge	<b></b>	1 Overseer 4. 10 Sweepers 4. 4 Carts 4. 4 Carters 2 Peons 1 1 Fony 1 1 Grass-cutter	1,637 0 0	Part VI is in force.
117	Roserah	There were two earts to remove the sweepines of the streets and bares. They went round morning and evening to collect the sweepings placed by the residents on the readsides, and to take them to the pits fixed for the purpose.	1 Jemadar	120 0 0 120 0 0 180 0 0 90 0 0 12 0 0 12 0 0	Part VI is not in force.
116	Rungpore		1 Overseer 14 Sweeners 7 Mehters 5 Carls 6 Bullocks 4 Latrinbu	1,903 0 0	
219	Sahebgunge	The sariner and street-sweepings were used in the filling up of old excavations.	3 Scavenging carts 1 Rambor ubbash cart 5 Builcotts 1 Sweepers, at Rs. 5 cach. 1 Jenuadar, at Rs. 7 11 Coolies, at Rs. 5 cach 1 Sirdar, at Rs. 7 Total	24 0 0 600 0 0 84 0 0 660 0 0 81 0 0	Part VI is in force,
190	Sautipore	The sweepings were used to all up pits in the town.	1 Peon 10 Carters 10 Bullocks 11 Carts 7 Coolies	<b>560 0 0</b>	Part VI is not in force.
121	Sasseram	The town is cleaned every day by sweepen, who make three counds a day. The sweepings are removed in carrie to a site cutstain file town, where they are sold to paderia, who buy them to burn bricks with.	30 Sweepers 13 Costmon 12 Sullocks 21 Carts	} 2,077 e o	Part VI is not in force.

<sup>\*</sup> In the Rajshahye Division in the municipalities of Bampore Resultah, Dinagepore, Nation, Pubus, Beyra, Sherpore, and Rungpore, the main reads and streets were swept daily, and the garbage and street-sweptines were removed by certs and thrown into ditches and holes in or outside the mainipalities. In Horigining, the streets of the villance on the centern bank of the Dhanbandh river were swept twice in a weak, and the streets of the sanger were swept every morning. The garbage and the streets-sweptines were removed daily by and at therein in the convalions with a row to full thing up. In Junipicroe the principal roads, streets, and drains were swent daily, but the lanes three times a week. The awayment on being collected with the convention with the convention of the conventi

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenzing establishment in man, cattle, and plant.	Cost.	Remarks.
22	Batkhira	There was no special arrangement for conservancy. A cert was purchased, but not used for want of funds. The streets were daily away by a moltrey, and the awaepings deji-said in the khall, and pits, and follows.		lts. A.P.	Part VI is not in force.
ză	Berajgunge	and the awaconines deposited in the khall, and pits, and hollows.	1 Jemadar 4 Nweepors 22 Mehters 2 Donies 2 Carts 2 Ponies 5 Latrinos	2,033 0 0	
	Serampore	<b>****</b> ********************************	1 Overseep, including traveling allow- nance at the rate of the state	85 0 0 each. 7 0 0 " 120 0 " 12 0 0 " 12 0 0 " 12 0 0 " 12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5	Sewan	******	1 Head aweeper 10 Sweepers 2 Domes	}	,
26	Sherepore in Bogra	<b></b>	1 Jemadar	547 <b>0</b> 0	
7	Sherepore in My- mensiugh.			•••••	
18	Sitamarki ,	*********	2 Mehters, at Rs. 3 each per namsem. 2 Caris		Purt VI is not in force.
e	Bonamukta	The sweepings were removed in carts outside municipal limits, and were other thrown into the ficids or used in filling up excavations.	11 Mehters 3 Bullocks 3 Carts 3 Wheel-barrows	949 0 0	
n	Soory		J Overseer 1 Peon 18 Novembers 1 Bullook-kesper 5 Carts 5 Cartsmen 8 Bullooks	1,400 0 0	
a	South Barrack- pore.	The sweepings were used in filling up foul tanks and hollows.	2 Carts	3,351 O O	Some of the sections of Part VI as force.
2	Nonth Dum-Dam	There were no proper arrangements made as yet for the removal of garbage. Extra coolies were em- ployed for the purpose when needed.		*****	Some of the sections of Part VI ar force.
3	South Suburban	The street aweepings and garbage were used in filling up foul tanks and hollows.	3 Carts	8,467 0 0	Portions of Part VI are in force.
4	Subarban Muni- ospekty.	The work of cleanage the streets and of removing rubbish was done by contract. This contract was first entered into in test for the years, at Res. 35,000 per annum. It was restended to 38,000 after four months to the contract of the street was the contract of the street was the street of the street was the street of the street was the	2 Asst. Engineers at 2 Peons Ward Establishment, 2 First grade Over- neers at 3 Second grade Over-	200 0 0 0 7 0 0 100 0 0 0 Each	Part VI 1s in force.
		notice on other side. In addition to the work thus done under contract, the Commissioners maintained a num- ber of carts for special conservatory work in Gownle Justems and other crowded joestitios. The Commis- cioner of the Commis- ter of the Commissioner of the Commis- sing establishment shown in nux column for road and conservancy work.	Reors 2 Third grade Over- scors 3 First grade Duffs- dars 3 Second grade Duffsdars 6 Jeinsdars 18 Paulis 280 Coules	90 0 c per 80 0 0 som. 15 0 0 12 0 0 7 0 0 0 5 0 0	Table 1 and 100000
5	Taki	There were no special arrangements made for the conservancy of the town.			Part VI is not in force.
•	Tikari		8 Carts 6 Hand-barrows	1,420 8 1	Part VI is not un force.
7	Pumiook		2 Carts 2 Builocks 1 Hand-harrow 1 Oversest 4 Melaters	Not given.	
•	Utterpara	and effort to t	2 Carts 1 Sweeper Peed and keep of 2 bullocks. 2 Cartmen at	7 U 0 U 0 0 6 0 0 each	

# APPENDIX L. Statement of Dispensaries maintained by Municipalities in Bongal during the year 1886-87.

				Number of	P PA 86-87	TIENTS			
1	Name of Municipality.	1	Name of Dispensary,	In-door.	Oi	ıt-door.	Income.	Expendi- ture.	Remarks.
_		Ī		1	Γ		Ra.	Rs.	
1. 4	Arrah	-	Arrah	24,	750			3,646	It possesses Government promiseou noice to the value of Ra. 7,500.
2. 1	Haduria Hakiabati	-	Baduria Ruidahati	8.	650 631 <b>400</b>			666 656	
ā. J		-	I'wo daspensaries	7.	400			000	The Pilgrim Hospital in Balasore po sesses an endowment from the Cuttack Annachattra Fund.
5.	Bali		Beams' Churitable Dis-	·	ł	*****		430	Outlack Annacements Fund.
6.	Bankoora	-	pensary. Bankoors	1 '	,020			1,738	Maintained entirely from Municip
•	Harumit	- 1	1 Dispensary	1 -	,953			498	Funds. The dispensary possesses a Gover ment promissory note of Rs. 1,000. Maintained wholly, by the Municipalit
9.			Barh Barripore	232	228 719 820	4,238		1,840 702 5,086	maintained whody, by the Municipalit
1.	Rassirhat	1	Barwal Bassiriat	1	,820 ,339			381	İ
2. 8.	Beernagur		Bazitporo Beermagar	226	.58	6,486		707	Maintained partly by the Maniel-1
		- 1	Rehar Berhampore	438		8,567	9.500	3.848	Maintained partly by the Municipal and partly by private subscriptions The dispensary passesses an investi capital of Ra. 40,000.
			Hettinh	376	1	12,311		4,000	capital of Ra. 46,000.
7.	Bhabnah	1	Bhabnah Bhagaloos	4.5	.570 .326	7		3.401	
			Bhuddressur Bishenpore	2	578 003			846 830	Maintained entirely from Municip
	Bogra		Bogra	. 6	,692			1,470	The dispensary has a deposit of I
		-	Brahmunleriah	١.	,694		1	590	Funds. The dispensary has a deposit of E 3,000 in Government securities with the Comptroller-General.
22. 23.	Brahmunberiah Burdwan	=	Brahmunberiah Burdwau		1	9,634	4617	4,617	A sum of Rs. 3,637 was met from t Municipal Fund. The dispense possesses an endowed fruid Rs. 18,000 invested in Governme securities, which are held in sets tody by the Comptroller-General.
	Ansar Chadass	=	Buxer Charlessa		,eba l	2,178	80	1,000 815	The Municipality took charge of dispaymenty on the 1st January 18 and has maintained it with the h of private subscriptions from the date. The amount of subscription realised during the year was 18. 3 it has invested for 2,000 in Government promisery motes, 4 per cent.
	Chanduria Chattra	:-1	Chanduria Chattra	1 0	408 ,655		:::::	1,019	,
M.	Chittagong Chunderkona	::	Chittagong Hospital Chunderkonu	300	.063	6,926	8,720	8,720 800	m
30.	Chuprah	**	Chuprah	18	2.90	\n		6,620	The dispensary has an invested capit of Rs. 17,700 allotted to utfrom t endowment fund of the late Sh Bunwari Lall Bahadoor.
31. 82.	Colgong Commilish Cooperkhally Cox's Hazur	:::	Colgone Commillah Coomerkhally	160	[]	6,543		2,053	
38. 84.	Cox's Bazur	::	Cox's Bazar	:  i	,591				Government subscribes Rs. 40 a'mont besides this it has local and muni pal subscriptions.
35. 86.	Cuttack Cutwa	:::	Cutwa	70		g daily average.	111111	1,270 1,265°	• This sum includes Re. 500 expend towards the construction of the d pensary building. The tlevernme promisery note of Rs. 500 belov- ing to the dispensary was dispo- of for the purpose.
37.	Duccu		Mitford Hospital and the dispensaries at		972			17,810	or the purpose.
88. 8 i.	Damhat		tached to it. Duinhat Darpoding Daudanagar		171 925			56 3.745	Temporary institution,
40.	Darjeeing Daudnagar Deognur		Darjeeling Daudanagar De-ghur	2	(71			2,748 708 1,092	
6). 42. 43.	Dinagepore Durbhunga English Bazar		Dungenors		DIE	Verse		2,010 1,859 1,286	It possesses no andowments.
45.	E.D.L. Mext bate		English Bazar Purreedpore	.1 8	,648 848			1.049	
46.	Ghattal	•••	Ghatlal	22		9,857		728	The dispensary receives a monthly c tribution of Rs. 10 from the Mid pore Dustrict Board.
	Goshundo		Goalundo Gya Filgrim Hospita	i 518	6,0	8.848	*****	815 5,278	
49. 80. 61.	Hajsopore Hazaribagh Hawran		flajecpore Hazaribagh Howrah General Ros pital.	127		4,655		1,101 1,709 3,400	This amount represents the yearly e tribution to hespital by the Mun pality.
82.	Jamalpore in I	fy-	Jamalpore		918			404	barred)
58. 54.	Jajpur		Jajpur Jehanabad		42	3,468	*****	416 477	
56. 6G,	Jegente		Jessore Jugdupore		6.862 0,850		*****	477 5,438 1,989	
57. 58	Jupicoreu	***	Julpigores Jungipore	- 1	6, 140 6,169		******	1,680	It received subscriptions amounting
-				1 .			1	1	Rs. 182, and has a promissory in for Sa. 800. The deposits in the S ings Bank also amount to Rs. 784.

	Name of		Number of the le	P PATIENTS 196-87.			
4	innicipality.	Name of Dispensary.	lu-door.	Out-door,	Income.	Expendi- ture.	Remarks.
					Re.	Re.	ĺ
89. K		Kandi	6,1			2,630	It has no endowments. The private authoriptions amounted to Rs. 75 amounted to Rs. 75 amounts.
	endraparah hulna	Kendraparah Khulua	2,5	leú	*****	1,096 256	The Sydabud estate contributes Es. 1: per mensem to the dispensary.
但, K	ishoregunge hirpsi ntechandpore rishnaghur	Kishoregunge Khirpai Kotechandpore Krishnaghur	2,	8,508	*****	9%5 604 687	
	rishnaghur	Krishnaghur Kurseong	274			2,712 R47	The dispensary possesses no endow- ments.  A sum of Rs. 115 was relied by the
							monts. A sum of Rs. 115 was reised by the Civil Medical Officer, Kurscong, a subscriptom from the neighbouring tea-planters.
	ushtes albagh {	Kushtes 1. City Moorshedsbat Hospital. 2. Jesgunge Hospital Madhusan Moharpore Pierce Charitable Dis-	316 °C	11,560	*****	487 2,974	
	adhubani cherporo iduapore	2. Jesgunge Hospital Madhubam	151 231	4,944 11,565		2,226 2,558 476 4,384	subscriptions amounting to Re. 603. The dispensary has invested Re. 2,00
	iduapore	Pierco Charitable Dis- ponsary. Monchyr	473	8,089 5,583	1,491		It has a fund of Rs. 4,500 invested in Government scentiles, and receives subscriptions amounting to Rs. 693. The dispersery has invested Rs. 2,00 in Grovernment promisery rotes. The dispersery possesses certain or downents.
78. M	onghyr obihari adariporo athatiy arningungo	Motihari	130 3,1	15,179	******	6,382 2,640 610	
16. N	araingunge	Naraingunge	5.5 4.0 3,4			1,830 1,008 109	m
			4,8			5 983	The dispensive possesses an endowment of Rs. 1,00,000 granted by the late Rupu Pressua Nath Ray of Dichaputia for the maintenance of this dispensive and the English school at Dichaputia.
	nstrabad oakbally	Nonkhally	91	2,438		1,134	In addition to this Rs. 132 had been expended for the thorough required the dispensary building. The dispensary has no endowments.
81. (1) 82. Pa	orth Burrackpore id Maldah atna	1 Dispensary Old Maldah Two dispensaries Perorepore	1,6 4 22	05 1.637 5.073 1,575 1,844	******	507 572 11,700 826	Maintained wholly by the Municipality
63. Po 64. Po 65. Po	opree	Pontree	8	,375 ,844	*****	2.127	·
86. Pu	ırıtlın	Pubna Purulia	276 2	7,841		1,458 1,988	The sum of Rs. 425 was received as private subscriptions, and the rest pair by the Municipality.
	ırneah ıjpore	Purneah ilarınavi	8,1	86	:::::	1,350 815	The dispensity possesses no endow ments.
	amjihunpore ampore Beauleah suaghas	Ramphrappere Rampore Beauleah Rampliat	3,9 17,2 1,4:	77		578 2,103 508	The dispensary possesses an endownent of Rs, 1,00,000 granted by the late Raph Presents. Nath Ray of Disphagnia for the maintenance of this dispensary and the English school of Dishapatia. The dispensary possesses no audownents.
92. Ra	neegunge	Rancerunge	221 4.15	8,392		1,439 1,237	
		Ranchi Revilgunge				1,237	This institution is maintained partly by the Municipality and partly by privatesubscriptions, which amounted to Rs. 247 during the year.
	oserab	Roserah	1			646	
	лидроге {	2. Maingunge Dispen- sary.	} 18.3	-			The Dhab Dependary has Government securities of the nominal value of Rs. 16,300.
98, <u>6a</u>	hebgunge intipore	Santipore	1,4		1-1-1	119 729	The dispensity possesses no endow
117. ga 00. ga 01. go	nseram atkhira orajgungo	Saseram Satkhira Serajgunge	8,4 1,7 9,6	28 74 16	•••••• ••• ••	2,1% 988 2,571	
		Berampore Hospital,			_		The dispensary has a monthly sub- scription of its. 80 paid by the loca community.
101. p.,	rampore {	Rishera Disponsary	4,7 8,5		}	2,805 274 701	
05. Bh	nerepore in Bogra nerepore in My- mensing. tamarhi	Sherepore	1,0 8,5	#1 #1		701 727	
		Sitamarki "	198	9,732	90	1,833	The dispensary possesses an endowmen of Rs. 2,000. Funds.
07. Bo 08. Bo 09. Bo	ory onth Barrackpere outh Dum-Dom	Roory 1 Dispensary 1 Ditto	90 1,6 1,1	8,935 80		1,576 593 036	Funds.
10. Šo	outh Suburban	Barisha	6,1	24		1,479	The dispensary possesses no endow
11. <b>s</b> a	uburban	1. North Suburhan Hospital. 2. Shumbkoo Nath	498	4,785	8,911 2,183	4,284 2,163	ments. The Municipality contributes Rs. 1.80 per assum towards the support of the hospital. The Municipality contributes Rs. 1.30 per samum for the support of the dispensary. It receives a grant of Rs. 300 per
201		<ol> <li>Shumbhoo Nath Pundit's Dispen- sary.</li> <li>Aratoon Apear's</li> </ol>	7,7			-	per annum for the support of the
12. <b>T</b> e	e bao	Dispensary.	7,7		*****		annun from the Suburban Munici
		Tekes		*****	14/***		pality. There is no Municipal Charitable Dispensivy. The Municipality contributes fig. 180 to the local dispensary.
118. Ti 116. U	umlook (terparah	Tumlook Utterparah	48 244	5,499 2,145	1,929	1,078 1,688	The Muncipal Commissioners contributed Rs. 88 and Rs. 49 respectively for the repair of the dispensary building and for the disposal of dead bodies.

#### APPENDIX M

Statement showing the number of schools in each Municipality, the average attendance at each of them, and the Municipal contribution paid during the year 1886-87.

um- er.	Names of Municipalities.	Number of schools.	Average daily attendance.	Annual Municipal aid.	Irmarks.
1 2	Armh Badoeria	40 18	Not shown 676 173	Rs. A. P.	5 for boys, 3 for girls, 10 patchalas. Of these 1
3 4 5 6	Baldabati Balasore Bali Baukoera	46 6 31	1,588 501 1,371	463 0 0 per men- sem. 463 0 0 1,511 0 0 545 0 0	receive municipal grant.
7 8 9	Baranagur	11 8	Not stated 870 Not furnished.	1,700 0 0 680 0 0	7 for boys, 3 for girls, and 1 patshala. 6 schools for boys and 2 for girls.
10 11	Barh	10	Not shown 220 921	848 () () 540 () () 875 () ()	3 for boys and 1 for girls ; 3 only receive aid.
11 12 13 14	Bassirhat Bassirhat	17	892 138	1,195 0 0 88 0 0	Of these 9 are schools and 8 patchalas; 7 receive mum
16 16	Birmagur	3	Not shown	280 0 0 1.020 0 0	cipal grant. I middle class school, I girls' school, and 1 patchala The figures in the last two columns are for middle class schools.
17	Berhampore	12	Not furnished.	1,650 10 0	Besides one technical school was established in January 1885, the average attendance in which was
18	Bettiah Bhabceah Bhagulpore	79 4 101	Not shown Not shown 2,40	849 0 0 950 6 0 858 0 0	20. It was entirely supported by the Municipality.
20 21	Bhuddessar	2	190	55 0 0 per men-	
22 23	Bishenpore	38 4 6	946 413 814	640 0 0 544 0 0 23 0 0 per men-	
24	Brahmunbariah Burdwan	s	1.034	2.127 0 0 per men- som.	The zillah school in Bankoora and the Houghly Col-
				V	legs have not been shown in the statement. The following institutions have been meladed among the schools entered in the statement. The amount of contribution received by them is noted against each:—
					Municipality. School. contribution. Rs.
					A   Music school
		ļ			Participate \$1 Tol 120
		1			Halt I Tol 45
26 27	Buxar Chychassa Chanduria	16 5 2	Not shown 289 70	385 0 0 60 0 0 455 0 0	Midnapore [1 Night-school   ] 33 Ramjibar,pore   Tellment school   ] 24
28 99	Cintura		54	30 0 0 per men- em,	These two schools for boys.
30	Chittagong	12	1.543		Only the Municipal school is supported by the Muni- cipality here. It also contributes Rs. 12 and Rs. I towards the support of a Hindu girls' school and a Sanskrit tol.
31	Chunderkons	15	511	12 0 0 60 0 0 per men-	1 mi-idle school, I upper primary school. The latter only receives a grant.
33	Chupra	73	Not shown	1,182 14 10	
84 35	Colgong	:	79	240 0 0	This Municipality does not contribute anythms
38 87	Coomarcolly Cox's Bazar	8 3	254 145	417 11 9 30 0 0 per men- sem.	towards education. 2 for boys, 2 for girls, and 1 patchala.
88 89 40	Cuina Cuttack Cutwa	15 18 4	526 411 278	300 0 0 1,637 10 # 60 0 0 per men-	lies des the contribution of Rs. 30 a month towards the maintenance of a verticular school, the Muni- cipal commissioners of Culna paid Rs. 5 per mea-
41 48	Dacca* Dainhat	6 6	10,419 293	7,091 0 0 28 0 0 per men-	sein for the support of a public library.
43	Darjeeling	11,	645 Not shown	600 0 0 mun.	
4444	Daidnegar Debhatta Deoghur	.7 8 7	148 181	294 0 0 246 6 0	2 for boys and 1 patshala.
46 1	Dinagepore Dunirann	22	Not shown	870 0 0 180 0 0	
40	Durbhungs	•	Not shown	868 12 0	

\* In the Dace, Prinsian during the year under reports a sum of Rs. 500 was contributed by the Dace. Municipality towards he maintaneous of health of the desired in the prinsipality of the Carlot of the Carlot of Rs. 1 in the Principality of the Carlot of Rs. 1 in the Rs. 1 in the Rs. 1 in the Rs. 1 in the Rs. 2 in t

	-				_	-					-	-	
	Nun ber		AMES (	OF LTIES.	Nun	ber ols,	Avera daily attenda	nce.	ngga	M	unicipa	d nid,	Rewarks.
		1			1				Rs.	٨,	P.		
	80 81 82	English Furreed Ghuttal	Basar ipore		,	,	34 58 45	6	1,188 404 80	0	0 0 0 per	men.	
	88	Goaland	lo ,		Ι,	. 1	24	в	100		O MOR	n.	
	54 85	Cloverda Gya Hajespo	nga		,11 8 10		44 Not show Not show	n	417 2,768	0	0		2 for hoys, 1 for girls, and 8 patshalas. Of these receive municipal aid.
	54 85 86 87 88	Hazareel	re	hinau-	6 80	1	482 2,020	1 1	120 374 850	0	0		
	59	Hazareel Hooghly rah. Howrah				- [,	Not show	- (			0		
	80	Jameinor	wain M	vmen.	86 6	- I	246	"	119	ő	ő		
		sing. Jamelpor Jamui		nahtr	10 8	- 1	505 212	1					•
	64	Jajuore Jehanabs	ud	:::	8 2 2	1	67 Fot show:		600°	0	o Opern	1021-	
	68	Joseore			5		91		152	0 (	`sem 0	٠  ,	for boys, 1 for girls, and 2 patshalas. Of these 4
	66 67	Jhallokat	i	:::	1		76 400		63 640	0 (	D	- 1	***************************************
	68 S	Joynagur Jugdishp Julpigore	ore	=	4	N	OT Bliowi		***	***		1	3 for boys and 3 for girls.
	70 71	Jungipor Kandi	•	=	0 13		897 860	1	752 1	8 6	9	1,	Photo is one technical school in
	72 1	Kendrapa	rah		44	ı	105		540	0 (	)		learn carpentry, sewing, and drawing. The Municipality paid its. 500 during the same for the
	78 ]	K hırpai			2	N	nt shown	1	25	6 0	per m	en. I	Construction of a girls' school.  Besides contributing Rs. 25 per moneys towards
				- 1							sem.		the maintenance of the middle class English school, the lumingual Communicationers of Khurnai Causended
	74   1 75   1	Khoolna Kishoo gu	nge		3 11		283 460		120		ļ	4	There is one technical school in which 64 students learn carpentry, seveng, and drawniz. The Minicipality paid 8t. 56 during the year for the construction of a girls school, sender contributing 8t. 25 per mersem towards besides contributing 8t. 25 per mersem towards to the construction of the middle class English school, the University of Kirppis capended 8t. 16 for the report of the school buildings, for boys and 1 for girls.
- 3	75 1 76 1	k noonia Kishon gu Kotechans Kotrung Krishnagu	dpore	:::	2		187 108		57 t (	0 6		- [ '	novs, 1 guis' school, and 2 patchalus.
		Сигаеопу Сигаеопу	ı <b>r</b> .		28	in	1,529 the roll. 139	İ	N	1		18	8 for boys, 10 for girls; none receive any grant.
į	10	Luthten	•••	::	3 4 33	ł	319	١,	870 ( 816 6 144 ( 564 6 227 4			3	for boys, 1 for girls. here is one technical school here.
ì	2 1	allgunge Indarrpen Indhubun			6 13 6		d shown	1	816 <i>6</i> 144 6 166 6	0		1	neve to one technical acnost here.
		inanimin Icherpore Iidunpore		::-	6 4 21	No	t shown 111 1,735		1664 6 227 4 200 6 340 6	0		1.	for boys, 1 for girls, and 2 patshnlas no of the girls' achicols in Midnappoe, named the filliatin Girls' School, was, during the year under report solely nanimated by the Miniernal Com- mesonment in cost of Rs. 36. It is located in a milliane constructed by the Rajah of Moisadal
	" -	arana por (	• •••		21	1	3,100	1.	OSE U	U		١	ne of the girls' schools in Midnapore, named the Hindu Girls' School, was, during the year under
													missioners at a cost of Rs. 300. It is located in a
7	8 M	loheshpor	r		3 38		137 1,512		300 U	0		11	or the purpose, on boys, I for girls, and I night-school.
8	8 M	loheshpor onghyr otihari		=	11	No	1,512 t shown t shown	2.0	56 0				S, S
9)	M	ozufferpe luktugueb siboti	IB	::	30 30	No	647			0			or boys and 4 for girls,
91 91 92 94 94 97	N	alchitti arainguni attore		:::	11		43		36 0	ű		1""	or boys and a for girls,
90 84	I N	attore ariraba <b>d</b> atrokonab sakhan	. <del></del>	:	3 5		170	8.2	63 e 63 e	8 9 0			
98 99	No.	akhan rth Barr	ecknow	, #I	1 5 20		57.6 666	á	100 0 47 0	0 0 0		1 8 5	or here 2 for male and a
100	1	orth Dum			2		107		84 0	()		On	re boys, 5 for girls, and 2 patshalas, of which 10 nly receive municipal grant. It has been successful and the other middle class school  graph, 2 for girls, 3 patshalas, and 12 Sanskrit lik; 3 of them receive grant
		idden	•••		19	1	656			6		2 for	or boys, 2 for girls, 3 patshalas, and 12 Sanskrit is; 3 of them receive grant.
102	Pa	d Maldah tua rosenore		=	5 80 23	Not	ahown .	● 85 1,63	12 0 12 0	0			,
104 105 106	Pu	oree bna		.=	68	Ì	797 922 290	50 48 80	12 0 19 0 15 0	0 0	7	The	o Municpality paid a sum of Rs. 250 towards the natruction of a house for a female school,
107	Pu		***		7 5 101		421	38 6	0 0			1	
100	Ra	ipore n.jibunpo	re	:::	7		498 70	36 4	0 i	0 pe O	T iren-	G for	r boys, 1 for girls; 5 only receive aid.
111	Hay Ray	mpore Bo naghat	auleah	::	16 8		1,048	320 390	3 0	0 *	euz,		
113		neegunge			5		231	4(		) pe	r men-	sch	gle-vernaenlar school, 1 girls' school, 1 Sanskrit tool; besides there are a number of patshalas.
114		nohi					95	270		, =	em.		
115 116 117		ulgunge erah		.:	6 3 10	Not a	hown	1,017					
118	San	eran ., Epore Oprungo Upore			21		571 84 451	190 202	0 C	•		or i	be 21 achools 17 are notabular uchiah services
120	Sass	ornen dura			25	Not s	hown	1,500	0 0				he 21 achools 17 are patshalas, which receive 20s during the year.
121		igunge		-	6		179 895	180	0 0			baj Vii r	bese soliools are for hoys. Five receive munici- grant.
123		anpore			16		,114	149	0 0		r mon		
124 185	Blet Blet	an repore in l opore in	Bogra	-	16 8 2	Not a	134	489 484 132	0 0				
196	Silu.	ą. marks		1	. 1	Not al	224 10WD	132	0 0				
12N 129	Sout	imukhi h Barrac h Dum-D	kpore .	:	19		678 839	2,100	0 0			12 nc)	tools for boys and 4 patshalas - I Sancker too
130 181	Rout	h Dum-I) th Auburt	uto		21		962 962	610 714	0 0		-	One A	nools for boys and 4 patshalas; I Sanskrit to), high-vernicular and the other night-school, boys, 4 for girls, and 7 patshalas. Besides there Sanskrit to).
133	Buha	arbs of Ca	lcutta		86 T	Not a	hown 574	3.000 215	0 0				Sanskrit tol. boys, I for girls. Of these 7 receive municipal
184	Take	uri		1	3 1	Not el	own		σ".			gran	the
185 184	Tum	clusep Jook	: :		7		375 710	594 11	0 0	per	men-		
				1							/		

APPENDIX N.

Statement of Special Loans to Municipalities and other Public Bodies in Bengal during the year 1886-87.

Cérporatios erchiuses	Amount of loan sanctioned.	Bate yer cent.	Date of order authorizing loan,	Balance as close Amount advanced of last year,	Amount advanced during the year.	Total.	Amount re-paid.	Balance of loan at close of the year.	Amount of interest realized and credited to Bevenue.	Amount of interest unpaid.
Presidency Corporations, Including Port Trust.	Be. A. P.			Be. A. P.	Bs. A. P.	B8, A. P.	Bs. A. P.	Rs. A. P.	Re. A. P.	Rs. A. P.
Calcutta Municipality	78,81,199 10 8	4	Government of India, Financial Department,	67,73,678 0 8	ı	67,73,672 0 8	1.78.307 4 9	65,06,364 11 6 :	2,36,006 7 8	!
Calcutta Port Fund (fixed)	0 0 000'99'11	#	Government of India, Pinancial Department,	17,65,000 0 0		17,68,000 0 0		17,85,090 9 0	0 984,67	1
Calcutta Fort Trust Hoorhly Bridge Commis- sioners.	53.40,540 S 0 25,00,000 0 0	44	Act IV (B.C.) of 1890	67,88,581 0 4 8,83,833 5 4	!!	47.56,681 0 4 9,33,333 5 4	1,18,345 8 10	46,48,855 7 6 (c) 5,36,000 0 0	2,12,789 11 8 36,242 10 9	!!
Port Commissioners for the construction of the Kidder- pore Docks.	79,00,000 0 0	•	Government of India, Financial Department, No. 4483, dated 4th December 1886,	30 000'92'98	\$1,00,000 0 0}	(a)56,04,606 8 8	i	36,04,606 8 3		(b) 2,39,855 4 5
Loans to Mojussil Municipalities.	•		•							
Darjeeling Loans to District and other	0 0 000'0#	*	Government of India, Financial Department, No. 554, dated 17th February 1877.	32,273 14 1	1	32,273 14 1	1,519 14 2	90,668 15 11	1,454 4 10	:
Mirrs Mahammed Hossein's Trust.	0 0 198	\$	Government of Bengal, No. 1927B, dated 18th May 1883.	786 0 8	i	756 0 3	280 8	806 7 8	1 2 1	1
Total	2,41,77,552 13 3			1,66,36,746 4 3	32,59,606 8 3	32.29,606 8 3 1,78,76,362 12 6	6,96,686 9 10	6,76,566 9 10 1,51,59,466 9 8	4,18,976 4 1	2,20,868

\* 4.4 per cent, up to 11th September 1886, and thereafter at the rate Government between during the year of advance being for 1886-57, Rs. 5 per Rs. 57.11.

\*\*\*Abor cent, up to 11th September 1889, and thereafter at the rate Gommissioners being to pay Rs. 100 ultimately for every Rs. 57.11 advanced; the amount of discount than been paid in tagens 1887. A chaim has been made for the balance.

\*\*(\*) Intervept paid of stating the central year.

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#### APPENDIX O.

Sustement of Loans raised by Municipalities and other public bodies outside Government account during the year 1826-87.

The state of the s											
Corporations receiving Loan.	Date of order authorising loan.	Amount of loan sunc- tioned	Rate of interest,	Raiance of last year.	Amount of loan raped during the year.	Total.	Amount repaid.	Ralanees of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Ralance of Sinking Fund on Slat March 1887.
Calcutta Municipality.			Per cent.	Ra.	Rs.	Ru.	Rs.	Rs.	Ru. A. P.	Ra. A. P.	Rs. A. P.
Lone with 8 per cent. { Reserve Fund	17th May 1882 16th February 1883	54,99,600 15,00,000		38,14,000		88,14,000	9,72,000	281,42,000	1		(a)47,800 16 6 (b)41,800 0 0
	11th July ,, 30th June 1884 17th 1885 25th April 1886	14,00,000 15,00,000 25,00,000 26,75,000	3 **	50,48,300	 24,51,900	75,00,200		75,00,200		5,30,926 7 5	(b)41,800 0 0 (c) 2,000 0 0 (d) 394 19 1
Port Commissioners of Calcutta	5th July 1841 18th February 1843 and 4th January 1886	30,00,000		30,00,00 22,17,0-0	7,88,100	30.00,000 \$0.00,000		30,00,000 30,00,000	1,35,000 0 0 1,28,225 10 0	1,85,666 6 0 1,28,826 10 0	*3,02,790 0 0 (e)16,799 2 3
Darjecling Municipolity {	17th June 1882} 23rd December 1882	60,000	6	42,500		42,500	8,500	<b>30,006</b>	2,580 0 0	2,5R0 0 0	
Burdwan "{	26th February 1883 . 11th , 1866 .	1,00,000 25,000	} 6	1,00,000	24,540	1,24,500		1,24,500	5,744 7 5	5,544 0 8	18,000 0 0
Bowrah ,,	eth July .,	50,000	G		50,000	50,400		50,000			
		2,12,50,600		1,48.21,800	33,09,100	1,75,31,200	9,75,500	1,65,55,700	8,02,474 8 10	8,02,274 2 1	4,23,794 6 5

<sup>(</sup>a) Contribution to 1 per cent. Reserve Fund in the hands of the Municipality.

(b) Anomar of investments belonging to 1 per cent. Reserve Fund.

(c) Duttribution to per cent. Reserve Fund in the hands of the Municipality.

Reserve Fund in the hands of the Municipality.

(c) Inito ditto ditto from the Shiking Fund.

Arrestinguis.

## CALCUTTA MUNICIPAL ACCOUNTS

POR

1886-87.

FORMS Nos. I & II.

FORM No. I .- Statement showing the Income of

1	8	1	3	•	6				(	1		-			7	
			-		٠	1	TUMBE	2 07 1	(nabi	Dis OF	Closes	LITTRI		TA.	LAST YEA	207
	ipality.				municipal limits	a	ь	o	d		,	ø	h			
NAME OF DISTRICT.	Serial number of municip	NAME OF	MUFICIPALITY.	Act under which constituted.	Population within mun	Ex-officio.	Nominated.	Blected.	Total.	Officials.	Non-officials,	Europeans.	Natives.	Deposits.	Actual comicipal balan	Total.
		Calcutta		Act IV of 1876 (B.O.)	401,671	2	24	48	74	16	58	20	54	Ra. 42,945	Ra. 7,88,588	Rs. 8,50,776

### FORM No. II .- Statement showing the expenditure of

1	3	3	1   8			1		7				
					Geweral :	rstablish- Bt.	P	UBLIC SAPETY	•	(a)	(h)	
Name of District,	Bertal number.	Name of Municipality.	Halance from previous year.	Income during the year.	Office establishment, Inspection, Honcary Magis trates' establishment, &c.	Collection of n.unicipal faxes, including octroi festablishment, purchase of account books, paper, money bones, repair to outposts, &c.).	Fire (establishment, pur- chase of fire-orgine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, pur- chase of clothine, lanterns, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of shughter- houses, latrines, &c.),	
,		Calcutta	Rs. 8,30,776	Rs. 61,61,180	Rs. 1.63,719	Кн. 74,781	Ra. 20,663	Rs. 2,79,278	Rs. 2,62,362	Ra. 5,903	Ra. 22,017	

Managandum of

the Calcutta Municipality during the year 1886-87.

8	9		-				
	<u> </u>		18	19	20	21	*
Оствот.	Assessed	TARES.	ė		ž	ä,	
	Conservancy cess.	LICERSE ON TEADES,	ling balan		lama 16)	in column	
(Arriving of the control of the cont	Arear collection for the previous year. Collection for the current year. Penalties.	Arrear collection for the previous year. Collection for the current year. Penaltes. Total.	otal income of year, excluding	Total including balance.	Incidence of taxation (colu- bead of population.	Incidence of income shown per head of population.	PKARES.
Re Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs.	Ra. Ra. Ra. Ra.	Ra. Rs. Rs. Rs.	1 4	1 6	=-	=-	<u>#</u>
		6,877 2,25,251 8,040 2,40,177	Ra	Re,	Re. A. P.	Ba. A. P.	
Total State Laboration		!	.5 61,63,150	69,91,956	A 15 10	15 5 5	

the Calcutta Municipality during the year 1886-87.

					3	material for war	····				
				Pun	LIC HEALTH		*****			-	16
(a)	(d)	(e)	(J)	(a)	( <b>%</b> )		(4)		G)		
ġ	lical sary se of		4	lish- ster-	4	(	onservancy.		4		
Repairs !to market, dis	Maintenance of medical maticulary establishment, purchase of medicines, &c.),	secination (establish:::	Water-works (ostab	Road-watering (establish- ment, purchase of water- cuits, repairs, &c.).	Rond clemsing (establish, resut jurchase and repair of quar-bins, &c.),	Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.	Refunds, &c., of fines or over-assessments.	Remissions of coss.	Prannago works (ostablich metit, nepairs).	•	Remades.
Re.	Ra.	lis.	Ra.	Rs. 8:,598	Ra.	Rs. 4,52,358	Rs.	Ita	its.	_	
18,136	37,508	8,472	8,79,614			4,02,006			1,007,007	1127	

iabilit	ies an	d clai	me.			Rs. A. P.	Rs.	۸.	P	
		***				1,09,12,064 11 4			-	•
***	***	•	***	•••	•••	49,411 5 11	1.69,61,476	1	3	
•••		•••	•••	***	•••		8,39,878	6	10	
***					•••		1,63,01,697	10	5	

### FORM No. I.

### STATEMENT OF INCOME

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

. FOR

1886-87.

### FORM No. I .- Statement showing the income of

	T	_									•					
	1	١					NUMBE	B 07 1	(TKR)	ns of	Сожи	IITHR		<b>7</b>		
	lity.				pel limits,	a		.	a		1	•	*	THE (	TEAR. CLOSE OF 1 LUCK IN M	aan Last
NAME OF DISTRICT	Rerial number of Municipality	N	amb of Musicipality.	Act under which constituted.	Population within municipal	Br-officio.	Nominated.	Eleoted.	Total.	Officials.	Non-officials,	Europeans,	Ratives.	Deposits.	Actual municipal balance.	Total.
	D₩A		olvision, Iowrah sali	} Act III (B.C.) of 1886{	90,813 15,000	***	10 6	90 12	80 18	2	28 18	10	20 18	Ra. 110	Re. 4,168 1,227	<b>R</b> a 4,5 1,5
	1.		Total	**********	165,818		16	32	48	2	46	10	38	110	5,410	5,62
Hooghly		BULLE	Kooghly and Chinsurah urampore Ekerparia Sideyabatti Shuddresur Cotrung Sansheria éhanabad  Total	Act III (B.C.) of 1884,	81,177 27,250 5,268 14,672 10,000 6,833 6,717 15,673	11111111	6 6 4 8 3 11	13 13 8 8 7 6	16 18 12 12 12 10 9 11	"1 "2	14 18 13 12 12 9	1 2  1  3  5	17 16 13 11 12 9 9 11	40 98 98	8,862 16,800 2,210 803 880 1,233 406	3,65 16.65 2,21 3,25 4,25 4,25 4,25
Burdwan	111111111111111111111111111111111111111	1	lurdwan	Actili (B.C.) of 1884	82,637 9,594 6,820 5,759 10,792	11111111	7 5 5 5 5 	14 10 7 8 8	21 16 12 13 13 18 	4  5 1 3 	17 16 7 29 10 	 8 	18 15 12 13 10 	1,765	3,824 2,158 188 2,254 5,643	5,58 2,15 15 2,25 5,64
Bunkoora	{ l	8 I I	Bankoora Bishenpore Sonamukhi	Act III (B.C.) of 1884 {	18,069 18,863 18,670	::	2 2	8	12 12 9	g	10 12 7	=	12 12 0	60	2,256 5,260 3,948	2.31- 5,20 3,9±
Beerbhoum	9	١,	Total	Act III (B.C.) of 1884	7,050	=	17	16	33 16	- 6	10	3	13		11,164	11,52 9,2%
Midnapore		8 1	Midnapore		83,924 6,944 12,638 12,237 19,969 6,295	11:11:11:11:11:11:11:11:11:11:11:11:11:	6 -4 5 4 3 3 8	19 8 10 6 6	18 12 13 12 9 9	6 8 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12 16 12 12 12 8 6	2 :: :: :: ::	16 12 15 12 9 9	5  5  5	505 1,135 4,100 1,401 3,234 1,001	50. 1,14 4,10- 1,693 3,22- 1,001
9		ı	Invisional Total		428,061	<u> </u>	131	21.7	844	45	303	26	322	2,012	70,230	72,272
Pas :4-Pergunnaha	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	7 8 9 1 1 2 3 4 5 8 7 7 8 9 0 1	DIVISION. Blavinacore Blavinacore Blavinacore South Suburban Raijore Barrigore doynamore doynamore doynamore Morth Ditto North Ditto North Ditto North Ditto North Ditto North Ditto Takee Baddria Baddria Globerdanga Total	Act III (B.C.) of 1884	251,430 20,882 51,658 10,706 3,700 7,624 0,734 8,195 29,721 17,849 10,838 21,651 16,506 5,245 12,505 6,224		10 8 7 8 3 4 8 3 6 8 7 7 7 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8	20 13 14 12 8 6 6 12 10 14 14 9 6	50 21 16 9 12 9 18 18 18 18 11 15 9	3   	27 81 21 18 9 12 19 10 17 21 21 15 8 12 9	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24 21 18 8 12 9 9 17 21 20 15 0 12 9	22,018 1,480  1,008	82,134 1,207 163 137 761 2,767 5,405 1,696 1,758 2,808 4,980 2,647 628 4,980 2,647 628 4,980 2,647 628 4,980 2,647 628 64 4,960	54,146 1,267 1,933 137 701 2,767 5,405 1,996 1,798 4,860 2,508 4,860 1,630 4,640 8,6
Nudden		4 5 8 7 8	Kishmanagora Santipore Ransghat Nudden Knehtes Kumarkali Meherpore Bernagore Ulogdah	Act III (B.C.) of 1884	903,565 27,477 29,687 8,628 9,534 9,717 5,945 5,349 4,802 8,878		77 9 6 4 5 8 8	14 16 12 8 10 10	202 25 18 12 16 15 19 19	7 1 9	14 24 18 19	3	18 25 18 19 12 15		950 6,527 966 655 1,746 1,139 71 1,981	960 6,527 966 655 1,746 1,180 71 1,231
			Total		109,35	-	57	84	141	12	129	-	187		38,275	18,975
Jessore	. 317	sa I	Kotichandpore Moheshpore	. Act III (B.C.) of 1884	8,400 9,231 7,000		8		18 9 15		16 9 14	8	18 7 15	8,834	815 1,209 401	4,146 1,996 401
Khoeinah	.{	15 16 17	Khoolnah	Act 111 (B.C.) of 1884			16 36	8	15 12 13	8 1 1 1 1	18	1 :::	14 18 18		2,424 968 2,070 168	5,758 868 2,070 168
	1	-	Total '	V.	\$3,881		- 12		13	1 1	_	1	13		3,160	8,100
· Moondedated	- {	数 61 61 62	Berhampure Lalbag Jungipore Kandi	Aot 111 (B.C.) of 1884	29,80 89,88 10,18 10,66			17 12 16 7	18 84 11		19		11		6,364 19,798 718 863	6,364 19,794 712 832
	.	;	Total Divisional Total .	1	780,891	_	-		-	-	-	- 50			27,708 1,04,275	1,88,078
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	٥		d		,	0	A		0	ONSBRA	LNCY (	Dres.	L	CENSE C	n Tra	DES.	year, excluding balance		(column 13)	п п совижи	
(Articles of food or drink for men of san-math.)	Chass II. (Animals for shughter.)	(Fael, lighting, and washing.)	Class IV. (Building materials.)	(Drogs, gams, and spices)	(Tobacco.)	Cloth.)	(Metalt)	Total,	Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties.	Frtsl.	Arrest collection for the previous year.	Collection for the current year.	Penalty.	Total,	Total moune of year, excl	Total, including balance,	Incidence of faration ( head of population,	Incidence of income shown per load of population.	Revares.
Rs.	Ras.	Re.	Rs.	Ra.	Rs.	Rs.	Ra.	Rs.	Ra. 6,003	Rs. 60,114	Ra.	Rs. 66,117	Re.	Rs. 2,558 513	Ra.	Ra. 2,553 514	Ra. 2,93,261 12,671	Rs. 2,97,551 13,884	Rs. A. P 2 7 4 0 10 1	Ra. A. P. 3 3 8 9 13 6	
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			-		:::	=	=		2,096	4,233	:::	8,481 		422	::	1,035	10,163 13,936	12,092 14,262	0 18 9	1 5 9 0 15 2	
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			-														1,34,855	1,50,657	1 8 1	2 0 10	
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	-	"	-		-	-	-		1,901	,,1,,000	3,020	1,47,885		10,937	36	10,978	11	1	1	1	ł

### FORM No. I .- Statement showing the income of the

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		dity.						OTHER C		Y DETAIL AS MA						OTHE MAN	R TAXB	NE TW DET	MAY BE	g
Name of Dist	PRICT	Seriel number of Municipality.		amb of Mu	FICIP	ALITY		Tax upon persons ac- cording to circum- stances and property.	Water tar.		Total,	Tax on bouses and lands.	Tax on vehicles,	Tax on animals.	Tolls, &c.	Tax on musical pro- cession.	Tax on lime kilna.			Total income from taxation.
***************************************	Bri	DW.	LW I	DIVIBION.			.1	Rs.	Ra.	Rs,	Rs.	Rs.	Rs.	Ra.	Rs.	Ra.	Ra.	Ra.	Re.	Pa.
Howrah			111	Howrah Bali				*****	******			1,45,536 8,760	9,447 140	100		 	:::::			2,28,653 D,513
		1	-		Tot	al .	11					1,54,206 21,969	9,597	100						2,88,166
Hooghly		11	8 4 5 6 7 8 11	Hooghly and Serampore Utterpara Boddyabatti . Bhuddressur Kotrung Bansberia Jelasnabad	Chin	surah		7,899 6,633 2,442 2,796		 	7,89 <b>9</b> 5,638 2,642	5,851 	1,644 479 8,612 311 68	800 273 41	5,451 7,096 534 225					88,528 6,637 11,786 6,068 2,510
			10	Bansberia Jehanabad		:: :	::	1,818	*****		2,442 2,796 1,818	49.349	11.182	1,635	13,306					1,818
Burdwan			11	Burdwan Culna	Tot	 		5,034 5,084 3,086 2,785	17,137		17,187 6,934 8,986 2,785	33,721	1,971 1,930 139	923 44  50	2,994					1,14,578 56,746 7,908 4,125 2,785
		- 11	15 16	Ranigunge .	***		=				:	7,718	756			*****				8,519
	•				To		[[	12,705 6,142	17,187		6,143	41,454	4,760)	1,017	2,994 242					80,083 8,858 8,671
Bankoora		-{	17 18 19	Hankoora Bishenpore Bouannakhi	•••	***	=	3,5±6 2,832	:::::		6,142 8,396 2,522		975 98				===			8,671 2,848
		- 1	-		To			12,300			12,360 4,042		712 495	3:8	242 327	 				18,377
Beerbhoom .	•••		20 21	Scory . Midnapore				4,043				14,839	1,898	534	29					
Midnapore			21 92 93	Midnapore Tumbok Ghattal Chunderkon			::	2,784 4,101 3,144 1,074 1,483			2,754 4,161 8,144 1,924 1,483						<b></b>		** ***	28,851 2,784 4,101 3,141
		- 11	25 26	Ramjibanpu Khirpu		:::	=		*****											1,443
		-		Division	To			(3,430 (3,131	17,137		13,486	14,339 2,59,418	1,828 28,620	3,665	16,908					42,277 4,88,678
	-			T Division.		1441								_						
	PE	מנשא (י)	27	Ruburhan			::	17.626		,	17 696	2,43,230	36,601 1 342							6,15,891 26,411
		li	28 29 80	Baranagore South Rubu Ramore	rban		1	19,021 4,591 1,985 3,11×			17,626 19,021 4,501 1,985 8,118 4,540 1,800 10,216 10,479 4,027 8,726 4,356 1,758		1,342 1,719 1,091	747 74 54			==			28,411 22,778 5,756 8,876 3,533 5,710 4,117 11,719 10,994 0,587 11,445 5,175 1,948 4,013
		II	81 82 88	Ralpore Barripore Joynagore		:::	-		*****		1,985 3,118 4,550		1,337 413 1,191	190 38						8,876 8,538 6 760
24-Pergunus	hs	[	34	Joynagoro South Dum North Di South Barry	·Dum itto nek <b>p</b> e	re	=	1,800 10,216 10,479 4,027			1,800 10,216		1,357 415 1,121 8,279 1,256	241						4,117 11,719
			36 37 38 89 40 41 42	North D	nito 		=	10,479 4,027			4,027 8,726		469 2,692 1,399 620	118	520				*****	0,687 11,445
			89 40		•••		=	6,726 4,355 1,758			4,358 1,758	******	190						*****	5,175 1,948
		Ų	41	Baduria Goberdang		:::	=	8,770 3,065	:::		8,776 3,688		964 328		*****		:::::			
				٠ .		otal	[	00,649			09,543	2,48,230	53,962	1,594	11,407					5,44,808
		ſ	4444444	Kishneness Santipero	ore		:::			*****		11,107 2,618	2,258 297		500		826		*****	16,572 18,751 4,415 8,370 4,609 8,077 9,249 2,775
Nudden			40	Bantipere Ranaghat Nuddea Kushtea Kumarkali Meherpore		:::	=	3,252 4,018 2,949	******		5,282 4,018 2,940 2,200 2,365 1,977	*****	88	" " " " 5						8,370 4,609
			48	Kumarkali Meherpore			:::	2,209			2,200 2,365		128 40 246		264				******	2,249 2,775
		t	50 51	Bernagore Chogdah	***	•••	=	1,077			10,695	50.902	4.004	71	815		367			1,977 53,794
		,	52	Janette	_	otal						7,696	681	116	759 682	_				
Jesuore .	•-	{	53 54	Jessere Kotichand Moheshpot	pore			2,394 1,187			2,396 1,157	:::::	690 148		242		*****			11,208 2,768 1,677
				İ	7	otal		8,583			3,583	7,696	1,510	116	1.688					16,548
Khoolnah .	••	{	86	Khoolnah Satkhiru		***	***	8,472 2,721 736			3,472 2,721 736		256 7,431						******	8,512 8,007 2,167 1,725
		<i></i> {	57 56	Chanduria Debhatta		•••		1.725			1,725				*****	.,,,,,,				
			١.			lato!	٠	8,654			6,654 16,973		1,757	519	715				******	10,411 19,488 92,787
Morrebode	bad	}	60	Herhampo Laibeg Jungipore Kandi	***		Ξ	16,973 19,681 4,194 4,812		====	19.081 4,444 4,812		107		715 8,710 4,478					9.013
44 P	,		٥	Kundi		 Total	=	45,360			45,300		1,520	519	8,848					86,242
	٠,	,	1:	Divisi			***	1,73,835		11111	1,73,635	2,88,828	62,769	2,180	19,806	******	367			6,80,298
		1	1.	*!			-	l	<u> </u>	<u> </u>	<u> </u>				1	<u> </u>	<u> </u>	1	<u> </u>	اللبا
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				ANBOUR	RECEIPT	s.				Dest.		excluding balance.		(column 15) per	n n column 18,	
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (r.nts, fees, sale of refuse, &c)	Conservancy and road cleaning (fres, sale proveeds of night-soil, street-refuse, &c.)	Nuncipal fines,	Payments for municipal services rendered to individuals.	Grant-in-std from Pro-	Sundries frent of muni- cipal lands, receipts from public gardens, &c.)	Total,	Loans,	Deposits (confractors, salaries nepaid, &c.)	Advances	Total income of year, exc	Total, including balance.	Incidence of faration ( head of population,	Incidence of income shown per head of population.	Remarks.
Rs. 5,995 810	Rs. 2,246	Rs. 8,878	Rs. 841 9	Ra. 8,152 50	Rs. 244	Rs.	Rs. 4,028 2,500	Ks. 19,014 3,122	Ra. 50,000	Rs. 540	Rs. <sub>36</sub>	Rs. 2,93,261 12,671	Rs. 2,97,554 13,895	Rs. A. P. 2 7 4 0 10 1	Bs. A. P. 3 8 8 0 13 0	
6,285	2,246	3,878	350	3,211	244		6,526	22,190	50,000	510	36	8.05,932	8,11,452	2 3 8	2 14 3	
1,018 868 139 148 809 53 39 824	50 50	2,657	 	613 338 131 827 151 53 3 88			2,033 2,562 2,449 177 32 4 45 569	8,664 6,465 2,712 784 788 95 87 860		\$20 6 61 50 50	9,415 8,010 1,108 1,105 43 1,699	57,516 53,000 10,463 18,196 6,796 2,648 5,061 2,678	61,818 69,840 12,682 14,282 7,655 3,881 5,467 2,678	1 6 7 1 2 0 1 4 2 0 12 0 0 9 7 0 6 10 0 7 7 0 2 8	1 13 6 1 14 0 1 6 9 0 16 19 0 10 10 0 7 2 0 12 0 0 2 8	
3,476	100	2 878	- 6	1,630		=	7,066	15,355		487	21,678	1,52.009	1,77,792	0 15 8	1 4 9	
1,173 410 359 426 297		1,050	10 	200 41 24 53 113	9,196  387	1,120	7,719 2,165 809 22 501	21,287 2,416 1,297 500 1,298	24,500	3,1%2 80 	251 868 860	1,03,979 11,652 5,4*2 4,085 9,817	1,69,568 13,716 5,610 6,539 15,460	1 11 9 6 18 1 0 9 5 6 7 9 0 13 0	3 3 0 0 13 3 0 13 9 0 10 4 0 14 6	
2,6(14		1,050	8 M	416	9,573	1,120	11,306	26,54%	74,500	1,212	2,063	1,34,855	1,50,647	0 6 6	2 0 10	
"198 91	ï4			181 81			1,022	1,419		144 90 75	2,050 294	8,443 7,259 8,411	10,779 12,519 7,859	0 6 6 9 1 9 0 8 5	0 7 5 0 6 2 0 4 2	
289	14	480	71	3/11	38		1,214	2,405		309	5,042	19,183	30,637	0 4 3	0 6 1	
- 52	180	1(1	211	40		164	- 07	570 3,521				51,65v	7,003	0 10 11	0 12 0	
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(Rd, i	342	2,789		GHS	3.1	169	2,187	6,63		140	3,170	5±,179	63,650	0 8 2	0 10 2	
13,845	2,442	9,163	1,459	6,311	10,176	1,289	28,0146	74,191	74,500	2,634	29,007	6,69,859	7.42,284	1 2 8	1 9 0	1
85,736 516 1,567 255 545 341 222 208 738 522 443 686 878 114 204 317	24	90		9,237 185 470 144 74 80 97 56 80 324 71 76 8	9,748 8,122 145		18,921 131 876 89 201 6 70 192 180 811 696 190 78	81,677 2,957 2,754 821 821 414 436 1 007 3,246 1,152 1		28,760  130  50	410 	5,24,034 \$1,958 \$0,356 6,344 4,107 5,849 6,314 4,573 12,180 8,849 12,198 5,702 2,070 6,053	5,78,190 82,575 26,580 6,391 4,956 6,600 11,719 6,201 13,045 15,145 6,050 15,145 6,050 5,700 5,700	1 10 3 0 15 1 1 0 7 0 0 8 7 7 0 14 7 7 0 7 4 4 1 0 12 8 0 8 11 0 10 4 5 0 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 1 4 1 0 8 0 7 10 0 9 3 1 2 1 0 9 0 0 10 4 0 11 0 0 12 3 0 9 3 0 5 6 0 6 6 1 1 8	
42,817	25	143	197	3,890	12,016		36,630	94,8:7	<u>                                     </u>	24,5414	8,146	6,71,272	7,53,464	1 2 0	1 6 2	
1,119 812 873 988 321 161 708			197	212 172 91 169 84 58 63 16 3	4,97 \$	1,000	1,930 3,769 43.7 427 35, 127 44 44 39	8, 136 0,758 794 784 448 846 815 60 138		3,072 \$20 77 18	708 716	25,660 24,690 6,786 5,013 5,689 3,123 3,707 3,551 2,115	29,630 80,617 7,762 6,648 6,815 4,662 3,58 4,772 2,116	0 F 7 4 0 F 7 4 0 F 7 4 0 F 7 9 0 7 7 9 0 6 F 8 0 10 F 8	1 0 8 0 12 11 0 12 7 0 8 7 0 8 4 0 9 2 0 11 3 0 13 2 0 3 9	,
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876 614 225 47	36  20			8 28 			270 159 50 7	637 632 278 54		94	1,731	5,909 8,778 2,443 1,779	6,768 5,756 2,665 1,638	0 9 1 0 5 6 0 10 0 0 5 0	0 15 8 0 6 9 0 11 4 0 5 1	
1,798 1,798 519 140	525 62		113	234 238 		3,000	4,561 1,002 320	5,842 6,770 839 1,765		2 51	78b 118 60 60	26,065 29,736 9,893 6,680	32,429 49,534 10,615 7,663	0 10 7 0 9 3 0 14 1 0 7 5	0 14 2 0 12 1 0 15 6 0 10 8	
2,920	609		192	615		5,200	5,423	15,2:5		83	973	72,583	1,00,242	0 10 0	0 12 11	
50,568	726	96	589	5,846	16,988	6,200	50,180	1,30,468		84,295	35,164	8,50,240	9,91,813	0 14 10	1 12	

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						j j	'	NUMBI	ER OF	Мвив	BRS O	Con	MITTE	3.		BALANCE I	
		Fift.				pal limits.	a	ь		d		,		h		LAST YBA	R.
NAME OF DIST	RICI	Serial number of municipality.	NAME OF MUNICIPAL	TY.	Act under which constituted.	Population within municipal	Ex-officio.	Nominated.	Elected	Total	Officials.	Non-officials.	Europeans.	Natives.	Deposita.	Actual municipal balance.	Total.
1	Raze	HAIF	TE DIVISION.			İ	1						Ι.		Rs.	Ra.	R4.
Darjeeling	•••	{   83	Darjeding Kuraong		Act III (B.C.) of 1884	12,000 4,038	=	25 13	:::	25 13	7 4	18 9	21 5	#		17,602 6,064	17,608 6,064
		c   85	Total	•••		16,038		38		38	11	27	26	12		23,066	23,666
Rajshahye	•••	66	Rampore Beauleah Nattore	•••	Act III (B.C.) of 1884	20.021 9,001	==	7	14	21 18	2	16	8	19		3,877 2,698	3,877 2,093
Dinagepore		. 67	Total Dinagepore		Act 111 (B.C.) of 1884	20,118		15	24 D	16	7	32		15		5,043	6,572 5,045
Pubna		68 69	Pubna Serajgungo	•••	Act III (B.O.) of 1884	11,883 21,058	:::	6	12	18 18	3	15 15		18		1,186	1,186
		1	Total			85,941	 	12	24	36	- 6	30		36		2,305	2,305
3ogra		{  ?i	Rogra Shorepore	•••	} Act III (B.C.) of 1884 {	6,179 8,991	:::	5	10 8	15 12		11		115		1,668 619	1,500 610
			Total	•••	#** · · *** · · ·	10,170	=	9	18	27	•	23	1	26		2,279	2,279
dungpore	•	72	Rungpore	•••	Act III (B.C.) of 1884 Act III (B.C.) of 1884	13,320 7,036	<del></del>	12	12	18	- 8	10	- 2	16		6,026 1,575	6,026
	,	1	Divisional Total		***************************************	1,25,495		98	87	185	46	139	333	152		47,468	47,468
	D	CCA	Division,														
Jacon		74	Parea Naraingunge	***	} Act 111 (B.C.) of 1884 {	77,001 12,508	::	9	12	21 12	1	17	2	19 8	30	11.416 4,280	11,446 4,280
			Total	•••	******	90,169	-	13	20	83	- 5	28	6	27	30	15,6%	15,720
urreedpore		76 77 78	Surcedpore	:	Act III (B.C.) of 1884 {	10,077 10,093 12,295	:::	6 5 7	12 8 14	18 18 21	6	12	1 2	17	150 8	1,616 1,380	1,7e6 1,888 7,200
		1"	Madaripore Total	•		82,468		18	34	52	11	41		49	168	1,200 6,296	4,444
	(	79	Barisal Nalchiti		)(	13,186	-::	ž,	10	15 9	1	11 8		12		4,760 2,008	4,760
inckorgunge	***	H1 H2	Jhalokati Perozepere	:	Act III (B.C.) of 1884 }	2,692 3,600 15,147	::	10	:::	10	2	8	:::	10	===	127	127
			Total	•••	**********	34,025		38	10	43		286	3	40		7,4%	7,480
		85 84 85	Nusiralad Muktagacha Jamalporo	-	] [	12,000 4,295 14.727	=	6 4 5	12 6 10	18 10 15	2 3	14 8 19	2	34 8 15	834	4,741 8,653 600	5,575 3,458 600
lymensingh	4.	86 87 88	Kishoregunge	:::	Act III (B.C.) of 1884	8,821 12,898	=	6	8 9 8	12	. 8	11 12 9		12		1,966 6fN 40	1,966 668 40
		89	Basit pore Notrakona	=	, d	4,646 13,815	=	16		16	2	14		16			
		I	Total Divisional Total	_	**********	70,70± 2,27,364		106	116	223	15	185	18	205	1,021	39,139	40,161
0	BIT	AGO1	o Division.	-			-		-	-		-					
histagong	•{	90 91	Chittagong Town Cox's Bazar	=	} Act III (B.C.) of 1884 {	20,969 4,363		18		18 18	4 8	14 10	5	13 13		2,678 257	2,678 257
eskholly		98	Total Noakholly	•	Act III (B.C.) of 1884	25,832 5,164		19	12	31	7	24	_5	26		2,938	2,985
:pporeh		98	Committah	_	Act III (B.C.) of 1994 {	13,506		- 5	11	16	4	14		18	542	7.831	8,373 2,036
	*** (	94	Bruhmanberiah Total		3 400 112 (1101) 01 1304 }	30,944		- 4 P	19	12 28	-3	28	<del></del>	28	548	9,807	2,038
,			Divisional Total	-	*********	61,440		82	39	71	16	58	8	66	548	15,111	10,603
		-1 08	Patna	-		- Ma Day			-								
<u>~∳18</u>		96 97	Barh Behar	-	Act III (B.C.) of 1884	173,251 14,680 48,968	= 1	10	20 6 8	30 19	9 8 2	21 7	5	25 9 12	203	843 2,014 1,563	1,186 2,914 1,568
			Total			936,908		17	84	51	18	38	- 6	46	293	5,820	5,618
<b>77</b>	•••	99 99 100	Gya Tikari Daudunugger	:::	Act III (B.C.) of 1884	76,416 12,197 0,870	:::	18 12 12	12	25 12 12	1	21 11		22 12		8,580 491	8,880 491
7.			Total	-		08,442		87	18	49	6	45		46		6,021	4,081
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. Pinjaig	•	104 105 105	Sumrann		Act III (B.C.) of 1884	18,019 22,000 8,480 12,508	=	8 6 3	14	20 D	3 2 2 5	17	=	9 9		3,966 3,966	8,610 2,866
:		196	Jugdispur Total	-	•	12,508		8	6	77	15	9	*** <u>\$</u>	71		8,989	8,505
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				Оста	or.				<del></del>				Assussi	s) Taxi	18,			Sign.		15) 74	#   #   #   #   #   #   #   #   #   #	
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Chrs L (Articles of food or drink for men or ani-	Class II.	(Fuel, lighting, and	washing.)	Class V.	.	(Tobacco.)	(Cloth.)	(Metale,)	Total.	Arrest collection for the previous year,	Collection for the cur-	Penalics.	Total.	Arrear collection for the	Collection for the cur-	Pennlii-s.	Total.	Total income of year, exc	Total, inc'uding balance.	Incidence of taxation ( head of population,	Incidence of income abown per head of population,	Remares.
Rs.	Ra.			. R	s.	Ry.	R4.	Rs.	Rs.	Rt.	Rs.	Rs.	1	- 1	Rs.	Re	. Ks.	Ra.	Rs.		Rs. A. P.	
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Same of Di	STRIC	Regist number of muni	Name of Mun	ICIPALIT	r,	Tax on persons according to circum- stances and property.	Water tar.		Total,	Tax on houses and lands.	Tax on vehicles.	Tar on animals,	Tolls, &c.	Tax on musical pro- cession.	Tax on lime kilns.			Total moome from taxation.
	Raj		TE DIVISION.			Ra.	Ra.	Rs.	Ra.	Rs.	Ba.	Ra.	Rs.	Re.	Rs.	Ra.	Ra.	Ru.
Darjeeling		{   63	4	•••	:: }		12,268	••••	12,208	85,782 4,721	33	616						88,918 4,731
Enishabye		₹ 63 66	Ramporo Beaul Nattoro				12,268		12,269	40,503	23	(TIE	·····					68,880
anjeustye	•••	3 68	1		= }	9,987 4,957		<u>:</u>	9,987 4,957		2,981 1,237	488 235	1,686	····				18,748 7,487
Dinagepore .		67	Dinagepore			14,894 8,810	<del></del>		8,810		4,919 2,518	728	2,504					26,218
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Hogra	•••	₹ <b>7</b> 7	Sherepore		:  }	4,727 3,247		<b>.</b>	4,727 3,247		2,191 679		805 87					7,604 8,968
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	n.	oca 1	о поменения и Отугатом.	otul .		68,007	12,268		70,935	40,563	14,868	3,023	6,634					1,58,000
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as roodpore		76 77 78	Furredpore		h.	4,603			4,008	69,775	8,595 98 72	1,978	15,032					1,82,615 5,084
		78	Madaripore		۲	4,03K 8,577		===	4,038 3,577				943			=		6,110 8,438
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		85	T	otal	1					14,690	203	94	1,2×2					16,768
	l	84 85 86	Navirahad Muktusacha Jamaiporo			6,469 4,125 4,470			6,469 4,125 4,470	615	230	\$38			:::::			7,849 4,125 4,470 3,370 3,534
dynisosta		86 87 88 80	Kishoregunge		Act	8,470 8,485			3,485	8,257 49	93	20					******	4,470 3,370 3,534
	,	80	Netrakona		1'	587			587	1,202								1,269 537
		1 1	Divisional To			19,086 81,304			19,086	5,180 80,645	323 4,290	558 2,630	17,890					25,147 1,88,612
	_		DIVISION.					<del></del>	01,007		7,400	2,150	17,000					1,00,012
propetti	{	91	Chirtagong Town Cox's Bazar		} Act	1,864	*****		1,464	11,591 471	1,238	305	688,D 660	*****			101111 111111	19,857 2,965
nakholly		192	To Noakholly	tal	Act II	1,804			1,864	12,003	1,238	305	6,988					23,342
	₩{	98 91	Commillah Brahmanboriah		} Act	******		<u> </u>		3,024 9,145 8,726	*220 666	178	1,245					4,033
,	Ī	1	Ť	tal	ľ	<u> </u>				8,726 12,871	606	178	1,245	******			*****	14,968 5,786 18,691
	Par	WA DI	Divisional To	tal		1,864			1,864	28,497	2,124	483	8,307					45,086
idente.			Putma	<b>:</b> : ::	7					78,997	6,856	5,859	17,300	1,803				1,00
joi35 ,,	۳1	97			} Act	\$,199 12,108	*****	===	5,199 12,108	78,997	0,880	5,809	17,890 422	1,803	*****		******	1,02,815 5,681 12,108
_	(	98 99	To Gya Tikari		١.	17,307			17,307	73,997	6,856	9,859	17,723	1,808				1,20,544
<i></i>	* {	100	Daudunugger	= =	}Act.	1,854			1,854	33,471 3,453	4,003 69	1,170		*****		*****	******	36,044 3,443 1,930
	,	101	To Arroth			1,854			1,854	\$6,924	4,079	1,177						44,017
ababad	ا {بو	102 103	Arrah Buzat Duuraon Susserain Bhabua Jugdiapur		Act :	15,560 5,285		===	15,860 5,285 4,648 7,076		466 810	*****			*****		::::::	15,880 8,701
	٦	103 504 105 106	sasaran Shabua Iugdispur			5,235 4,688 7,076 2,100 9,087	*****		1 2.160		810 881	*****		14444	*****		******	4,999 7,407 8,100 2,087
7		. i	To		1	87,106		*****	2,067 37,108		1,107			*****	,		******	2,087 88,813
							<u> </u>		<u> </u>		<u> </u>	1	1	1	1	1	l	

					16					17		18	19	20	21	25
	•	•	Misci	etlanbo	Us RECEI	PT8,	w			Dest,		excluding balance.		(column 15) per	ra in column 18,	
Realisations under special Acts.	Proceeds of land, &c.	Income from merkets (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning (fees, sale proceeds of night-soil, street-refuse, &c.)	Municipal fines.	Payments for municinal services rendered to individuals.	Grant-in-aid from Pro- vincial or Local Punds.	Sundries (rent of manners) copal lands, receipte from public gardens, &c.)	Total,	Loans,	Peposits contractors, salaries unpaid, &c.	Advances.	Total income of year, exc	Total, including balance.	Incidence of taxtion ( head of population,	Incidence of income shown in per head of population,	REMARES.
Ra,	Rs.	Rs.	Re.	Rs.	Ra.	Ra.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.		Rs. a. r.	
1,039		27,092		205 10	1,625	7,584	16,522 115	54,640 1,164	******		8,274	1,18,066 5,885	1,35,668 11,040	4 13 7 1 2 8	9 18 5 1 7 4	٠,
1,721		27,692		215	327	7,534	16,437	85,224		(514	5,274	21,565	1,47,617	8 14 9	7 11 8	
947 153			<u></u>	411 142			394 2,470	2,819 2,744				10,211	25,412 12,906	0 14 11 0 15 1	1 1 2 1 11	
1,079			926	553 272	327	700	2,868 1,193	5,563				31,776 17.603	34,348	0 14 4	1 1 5	
505 631	 	*****		90 52			208 1,020	803 1,778			1,030 S14	15,036 13,030	16,222 14,149	1 1 4 0 13 2 0 8 3	1 5 8 1 0 1 0 9 10	
1,136	41			112	28		1,020	1,778 2,581			2,274	13,030	30,371	0 8 3	1 0 1 0 9 10 0 12 5	
408 406			7	47 68		===	703 275	1,163				8,707 4,712	10,427 6,831	1 3 8	1 6 8 1 2 0	
812				115			978	1,012				13,479	15,754	0 15 16	1 2 0	
659	380		255	195			1,987	3,446	****	193	553	13,441	19,467	0 11 1	1 0 1	
718			395				1,008	2,121				8,958	10,433	0 18 6	1 1 10	
6,986	391	27,728	1,583	1,492	2,257	fi,234	25,705	74,878		707	8,101	2,37,174	2,84,642	1 3 7	1 14 8	•
2,052 2,053	545 545			629 293 922			22,801 6,477 31,278	25,482 9,315 84,797		30 30		1,31,026 36,416 1,67,449	1,42,472 40,606 1,88,108	1 5 8 2 8 8	1 10 11 8 14 6 1 13 8	
276 435	169			24 97	1,296	50	33 48	1,938 1,141 614		50 8		6,022 6,267 6,862	8,688 6,655 7,142	0 7 11 0 6 0 0 7 0	0 10 11 0 8 4 0 7 7	
224			""iə	54		128			*****		13					
938	217	500	10	173	1,206 4,316	175	81 5,634	3,303 10,137		58	18	18,041	22,485	0 7 2	0 8 10	
22 87		*****		182  29 3			····· 6	72			428	1,570 1,985 4,538	23,870 4,168 2,112	0 10 4 0 9 2 0 10 2 0 4 6	1 7 1 0 9 4 0 10 7 0 4 9	
210				214	4.316		5,762	10.507					4,542			
1,327 788 459 512 451 238	17		2,838	157 45 16 4 8			1,562 201 20 214 26	5,874 636 693 550		100	428  830 230	27,203 13,723 4,961 5,163 4,580	84,692 19,298 8,614 5,763 6,546 5,085 1,544 637	0 7 7 0 10 5 0 15 4 0 4 10 0 6 1 0 4 4 0 4 5 0 0 7	0 12 9 1 2 8 1 2 5 0 5 7 0 8 3 0 5 8 0 5 8	
451 238		9	:::::				214 26	678 282			210	4,961 5,163 4,580 4,417 1,644 587	5,0%5 1,5*4 537	0 4 4 6 6 7	0 5 7 0 8 8 0 5 8 0 5 8	The Act came
8,775	17		2,834	233		-44	2,028	8,938		100	740	84,923	47,427	0 8 8	0 7 10	The Act came inteferes from lat January 1887.
6,975	784	809	2,848	1,541	5,612	222	39,144	57,635		188	1,181	2,47,611	2,87,772	0 13 3	1 1 8	-0014
1,834 91 1,485		1,829	\$95 	414 8 493			10,862 4	14,734				84,601 8,048	36,749 3,345	0 14 9 0 10 11	1 10 0 0 11 8	
				1			455	14,837				37,170 4,401	40,114 6,800	0 14 1	0 13 10	
jg				38	25		1,418	1,464 1,148				16,429 4,874	24,804 6,910	1 1 8	1 % 5	
16				256	25		2,540	2,613				31,808	81.712	0 8 7	0 11 0	
1,441	2	1,829	295	419	28		13,666	17,907				63,978	78,626	0 11 8	1 0 4	
1,587 	::::	52G 385	 60	2,351 111 109		420	4,674 290 1,168	9,558 460 2,128	******	993 39	8,145 2,738	1,20,811 6,081 16,009	1,21,047 8,995 18,562	0 9 8 9 6 1 9 8 11	0 11 1 0 6 7 0 6 6	
1,993		911	60	2,631		420	6,186	12,141		828	10,683	1,45,891	1,40,504	0 8 1	0 9 8	
1,301	40	4,180	563 	1,158 18 1,171		10,151	9,943 4,593	29,305 6,593 53			8,301	67,950 8,046 1,983	70,780 8,046 2,474	0 8 1 0 4 4 0 3 1	0 14 0 0 10 6 0 8 2	
1,801 770		4,189	una			10,151	7,536	84,951 5,040			8,501	77,279	81,800	0 7 1	0 13 6	
779 254 234		1,641 85 25 3,675 66	10	281 34 300 19 20		1,809	2,304 308 310 408 326	5,046 471 445 6,188 666 240		52 	892 100 407 748	20,946 7,064 5,546 14,084 3,574 2,827	23,159 7,089 6,723 10,903 6,440 2,832	0 5 10 0 5 5 0 4 5 0 5 4 0 4 1 0 2 7	0 7 9 0 6 30 0 6 31 0 10 3 0 6 9 0 2 11	,
8,041		5,492	. 64	458		1,869	8,744	13,066		87	3,147	53,548	62,833	0 8 0	0 7 1	

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				Оста	DI.				<del>'                                    </del>			Авеннык	D TAXES.				<u>ş</u>	<del>                                     </del>	1 8.	# -	<del>i</del> - · .
-	ь		d		,	g	A			ONSERV	ANCY	CENS.	Li	CERSE (	N TRA	DES.	excluding balance		(column 15)	n in column	
Chass I.  (Articles of food or drink for men er ani-	(Animals for shughter.)	(Fnel, highling, and washing.)	Class IV. (Building meterials.)	(D-ney, gums, and	3-	(Cloth.)	Class VIII.	Total,	Arrest collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arear collection for the previous year.	Collection for the cur-	Penalties.	Total.	Total income of year, excl	Total, including balance.	Incidence of taxation (c head of population,	Incidence of income shown per head of population.	Stmarte.
Rs.	Ra.	Ds.	Rs.	Rs.	Rs.	Rs.	Ks.	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs. A. P	Rs. A. P.	
	:: ::		· • • •	<u> </u>	:::	:::::	=		====				:::::: :::::::::::::::::::::::::::::::	<u> </u>	==		35,491 6,878 3,207 3,109	35,911 7,250 3,510 4,970	0 11 6 0 8 4 6 2 9 0 4 1	0 IS 4 0 4 4 0 8 1 0 7 8	
	=	<u> </u>		<u> </u>	-	<u> </u> =	-				<u></u>	_===		<u> </u>			49,672	51,719	072	0 8 7	
	 		# :: -: 	=======================================		::: :-	11.								==		4,478 8,402 48,894	54,303 54,303	0 6 4 0 6 2 6 5 1	0 8 7 0 8 8 0 8 2	
	==	:::	:::	===	::	-	::				:::						34,916 10,616 0,628	45,756 11,254 9,352 60,352	0 7 5 0 11 5 0 6 7	0 10 10 0 12 0 0 7 0	
	-						=								<del></del>		10 959	11,559	0 8 2 0 5 1		
	=		===		=		-				-:- -:-				-:		20,376	23,045	0 6 1	0 13 0 0 7 7	
1	=	=	_		=	=	=				=				=		4.41,715	1,91,795	0 7 0	0 9 5	
::::	::::	.:	111	==						8,155	:::	8,155 	38	183	::	221	40,186 16,458 2,664	45,257 16,860 2,564	0 B R 9 15 3 0 4 0	0 11 7 3 9 8 0 430	
	-	<del>-</del>	<u> </u>	<del></del>		<u> </u>	=			3,155	<del></del>	8,155 6,907	38	183	<u> </u>	221	59,20N	04,790	0 9 7	0 11 10	
	=	-::	-	<u> </u>	-		=		1,344	608,6  EB3,6		6,907		484 59 543		484 50 643	87,355 4,520 91,884	91,289 7,657 98,946	0 9 9 0 8 2 0 9 8	0 13 1 B 10	
	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>										18,428	23,709	0 14 U	1 3 7	
	-				_	-	Γ.	:::-			:::						8 197 2,703	9,417 \$,000	0 6 10 0 7 0	0 10 11 0 P 2	
	=	<u> </u>	<u></u>	<u></u>	-	-	-	<u> </u>							=		11,200	18,426	0 6 8	0 10 G	
		:::	:::	:::	-		:::		· ;;	1,475	30	1,868	:::::	172	=	172	5,156 9,111	10,916 10,348	0 7 11 0 15 3	0 14 8 1 4 5	
	=	-::-	=		=	=	=		377	1,475	86 86	1,988	38	172 894		172 936	14,967	20,561	0 11 11	0 15 8	*
	-	_ <del></del>			<u> </u>													49 100	0 10 6	0 13 1	
)	=	_::	=	=	=	-	-	-::- <u>-</u>		====					-=-		55,550 7,110 8,009 46,240]	8,449 3,102 54,679	0 10 6 0 5 0 0 3 9	0 13 1 0 7 10 0 4 3 0 10 6	
· · · · · · · · · · · · · · · · · · ·	۳		=	•	=	-	<del> </del>	<u> </u>			<u></u>						22,107	25,076	0 8 3	0 14 3	
	1=		-	-		<del></del>											12,106	14,758	0 9 2	0 9 6	
	F	=		<u> </u>	=	=	-				=						80,653	95,411	0 8 4	0 11 1	
	<u> </u>	:::	<u> </u>	- <u>:-</u> -	   <u>:</u>	===	===		<u>.</u>		==				=		8,617 8,924	8,871 6,871 15,542	0 6 8	0 9 0 0 7 11 U 8 8	•
	-	<del>-</del>	<u> </u>	<del></del>	<u> </u>	<u> </u>	Ë										11,209	12,890	0 4 8	0 0 0	
	<u> </u>	- <u>:-</u>	<u> </u>	<u> </u>	ĺ.		1										8,663	11,186	0 7 6	0 15 10	
,,,,							_				<u></u>				28	28	8,811	5,017	0 8 0	0 30 1	
	Ξ	-::-	==	=	=		=		21,474	2,75,014	 5,486	3,01,97	531	16,471	2R 64	28 17,19#	88,2H2 85,35,867	45,134 32,35,449	0 6 8	1 0 b	
	1			l	1_	ı	1	l 	1	<u> </u>	<u> </u>	<u> </u>	<u> </u>	1	<u> </u>	<u> </u>					

FORM No. I .- Statement showing the moome of the

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1			8			Orm	ER TAXI	LXBN-00 ES IN D. COLUMN ECESSAL	ETAIL 8 AS					Отя	RE TAK	ES IN D MRS AS MGARY).	ATE (AS RAY DE	
NAME OF DISTRICT.		Serial number of Municipality	NAME OF MUNICIPAL			Tat npon persons according to their circumstances and pro-	Water tax,		Total,	Tax on houses and lands.	Tax on vehicles,	Tax on animals.	Tolls, &c.	Tax on musical pro-	Tax on lime kilns.			Total income from taration
				寸	<b></b> -	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.
Mosufferpore	{	107 108 109 109	Hosufferpore Hajipur Laksanj Sitamarhi			1,67			1.67	_			12,851					80,63: 6,31, 2,861 1,67
Durbhangs	{	111 112 113	Total  Turbhunga Roserah Madhubrai	= 3		3.7° 5,2°	14		3,75 5,24									26,410 3,781 6,214 35,435
Serun	{	714 715 116	Total Chupra Revilgunj Sowan	=	; ,		 			19,581 4,836 6,018 29,455	1,250 225 848 1,828	-	2,750 4,642 7,692					23,956 10,028 6,540 39,400
Champerun	<b></b> {	117 118	Total Motibarce Bettiah	::		4,269 6,773 11,012			4,249 6,773 11,642		250	271	#18 					5,008 6,773 12,381
			Total Divisonal Total		-	78,000			78,000	1,80,786	15,973	8,984	89,088	1,903				3,30,586
Mongbyr			Monghyr Jamulpore Jamul		}	2,123 2,123			2,123	14,958 11,138  29,386	1,007 513  2,212	613 131 	10,100  10,100					30,523 15,305 2,123 47,051
Bhagulpore	{	120 123	Bhaguipore Colgong Total	:: }		2,40s	·····	<u></u>	2,405	18,498	3,965 317 4,285	1,049 37 1,085	10,125	697				41,917 2,911 44,828
Purneals		124	Purneuh			3,625			3,625	9,871	2,552 1,957	791						18,914
Maidah	{	125 126	Euglish Sazar Old Maklah Total	:. }		2,047 8,679			5,672	412	1,257							7,341
ionthal Pergunn	da {	127 124	Decchur Sahabgunge Total	::: }		2,686			2,686	3,823 3,823 3,819 62,016	123 174 300 10,604	578 8,195	90,525	 597	215 215			2,875 6,668 9,683
	ļ		Divisional Total	-	l	12.010							20,020				******	1,20,017
Jutiack	(	120 130 131	Drvision. Cuttack Kendrapara Jajipore	:: }						17,577 4,524 2,524 24,625	2,734 364 131 3,159	523  523_	7,607 180  7,817					28,491 4,078 2,055 30,124
<sup>3</sup> 00fren		132	Total			**				10,471	1,364	87				•		11,932
Balagore		133	Balasore Divisional Total							7,592 42,68a	759 5,281	2,005	1,356 9,153					11,672 69,128
CHO Hazareebagh	{		ORE DIVISION.  Hazarcebagh Chattra  Total	:: }			******	-:: -:-	<u>.:::</u>	5,555 4,195 9,690	788 787 1,620	50 221 271						6,385 5,098 11,481
Lobardugga			Ranchee		4					5,289 4,330	25	114 80						5,403 4,405
Manbhoom		137 139	Purulia Chaibassa							11,240 21,558	1,540	485						2,277 23,666
***	: '		Divisional Total GRAND TOTAL			4,19,786	20,405	*****	4, 10, 11/1	10,20,939	1,46,065	23,450	1,31,058	2,400	679		·····	80,92,985

Municipalities in Benjal during that girl

-				16	•				De la	, <del>,,</del>	_	-	<sub> </sub>	. 14		
			Miscai	CLANGOU!	RECEIPT					Diam.		feding tolores.		(column #6		
Bealization ander special Acts.	Proceeds of land, &c.	Income from markets (rv. 18, face, sale of refuse, &c.).	Conservancy and road cleaning (trees, sale preceded of night-soil, structurations, suc.)	Municipal fines.	Payments for municipal erritors rendered to individuals.	Grantin-sid from Fro-	Sandrios (rent of muni- eigal lands, receipes from public sardens, &c.).	Total.	Loune.	Deposits (contractors' salaries napsid, &c.).	Adminosta	Total income of year, escinding	Total, including belance	of taration	head of population.	Incidence of income subsite per head of population.
Rs.	Ra.	Rs.	Rs.	Rs.	Re.	Re.	Ra.	Rs.	Re.	Bĸ.	R	. R	e. B	s. Re.	A. P. Re.	1. P.
402 176	-	784 400	<sub>8</sub>	******			8,792 61 t 14 1,277	1,409	150			3,:	76 7.3	259 0	1 6 A A A A A A A A A A A A A A A A A A	4 11
150 827		1,1%	5	260			5,601					48,6				3 1 7 9
852 366 224		2,034 128 1,347	27	324 31 201			286 574 1,996	1,697		90	5,7	21 35,6 4,9 50 8,4	78 5.3	12 0 8 51 0 5	4 0 2 2 0 1	7 8 2
1,148		9,644	27	559			2,156	7,428		280						
381 76	40	::::		811 54 43		<u> </u>	10,255 461 942	5(13 988		2 2		34,91 10,61 6,52	6 14,25	6 0 7 3 11 2 0 6		10
459	40			408			11.639		•	10	-	62,447			-	7
1,076		1,112	, 30	_		960	2,567	3,320		15	79	10,117	11,44	0 5	0 13	?
1,076 8,589	80	1,112	780	5,632		12,540	3,973	·	300	701	27,80					5
1,817 245 293		4,497 70	682	1,360 397 38			1,928 300 84	9,683 1,093 309		8	60 40	40,186 16,458 2,568	45,257 16,969 2,564	0 8 6 0 16 5 0 4 6	0 11 1 0 4 1	
1,903	61	4,5657	682	1,766			2,196	11,146	<u> </u>		100	50,208	64,790	0 9 7		
808 810	14	, H9		187	300		38,673 257	40,025 1,306	<u> </u>	844 312	4,500	87,355 4,529	91,240 7.657	0 9 9		
1,679			14	406	300		38,830	41,831		1,156	4,5G)	91,564	98,948	098		1
1,819		1,217		346			713	2,371			1,873	18.428	21,799	0 16 0	1 3 7	1
436 705		1,947		126			195	8,015	<u> </u>	660	194	8,497 2,703 11,200	9,417 4,909 18,126	0 6 10 0 7 0 0 6 3	0 10 11 0 B 2	-1
356 709		123 1,089		231 154		450	1,121 x61	2,281 2,303				5,156 9,111	10,816 10,846	0 7 11 0 15 3	0 14 8	1
1,155		1,212		386		450	1,382	4,584				14,267	20,864	0 11 11	1 1 8	
7,263	75	7,114	308	2,907		450	44,621	68,426	<del></del>	1,818	6,726	1,94,957	2,10,525	0 9 10	0 15 8	
1,997 837 941	624	1,233		469 172 39			2,116 554 74	5,738 1,063 354		1,077	4,801 892	35,530 7,710 3,009	45,100 8,448 8,102	0 10 6 0 4 0 0 3 9	0 13 1 0 7 10 0 4 3	
1,875	624	1,238		U79			2,7+1	7,155		1,077	1,093	44,249,	55,679	0 8 2	0 10 6	
496		175		132		4,772	4,103	9,618		851	·	22,101	25,976	082	0 14 8	
2,511	621	216	···	172 983		1,773	7,403	1,084		1,628	1,893	72,166 80,163	14,756	0 9 2	0 9 6	
											71000					
97		998 871	46	67 2H			598 385	1,745 #31		801	93	8,617 6,624	8,671 6,871	0 6 8	0 9 0 9 7 11	
850	36	1,860 3,463	161	212			933	2,576		301	93	14,041	15,542	0 6 9	0 8 0	
850 477		2,198		85			1,298	4,023		1,188	60	11,260	12,590	0 4 8	0 9 0	
	125			46			838	1,700		198		8,661	11,185	0 7 6	0 14 10	
924	261	7,019	210	438			8,614	12,366		1,432	345	3,811	5,017 44,134	0 6 2	0 10 1 0 10 0	
9,175	5,825	71,814	8,240	25,200	35,858	88,707	2,54,253	5,18,368	74,800	42,822	113,472	18,35,897	32,35,449	0 19 4	109	

### FORM No. II.

### STATEMENT OF EXPENDITURE

O

# MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOL

1886-87.

FORM No. II.-Statement showing the expenditure of the

1	7	•	. 1	• 1	8	•	8	<del>enter zie berore</del> zu	7		THE WINNESS	***************************************
	+	-				GENERAL I	COTABLISM.		TRAC SAPETY			
	-					MR	NT.		DLIC BAPETY	•	(a)	(8)
Mame op Preterot.		Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year,	Office establishment, Impec- tion, Honorary Magistrates' establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-hooks, paper, money-loxes, repair to outposts, &c.).	Fire (establishment, pur- chase of fire-engine, buckets, repairs, &c.).	Lighting (setablishment, purchase of manys, oil, repairs, &c.).	Police (establishment, pur- chase of clothing, lanterns, &c., repairs to outposts, &c.).	Registration of births and desitia,	Buildings and other works (erection of slaughter- houses, latrines, &c.).
В	EDV	PAN I	DIVISION.	Re.	Rs.	Rs.	Ra,	Rs.	Re.	Ra,	Ra.	Re.
Howrah	{	2	Howrah Hali	4,203 1,227	2,93,261 12,671	15,901 835	. 5,600 840	5,705	35,688	11,085		11,491
		_	Total	5,520	\$,05,932	16,738	5,940	5,705	85,683	11,058		11,481
Houghly	{     	8 6 7 8 9	Hooghly and Chin- surah Serampore Utterpara Hoidyahatti Rhuddressur Kotrung Hansberia Jehanabad	5,802 16,849 2,219 826 839 1,233 400	67,516 53,000 10,463 13,936 6,700 2,449 5,061 2,678	8,800 9,870 967 1,181 807 451 253 297	1,484 2,340 192 474 514 240 287 193	304 294 1	4,779 1,740 508 831 529	**************************************	288 580 35 60 197 48	974 87  185
			Total	25,094	1,52,098	10,087	5,093	590	8,883		1,908	1,206
Burdwan	[	12 13 14 15 16	Burdwan Culna Cut wa Dainhat Banesgunge Assensole	5,589 2,168 189 2,25 6 5,643	1,03,979 11,552 5,422 4,085 9,817	5,875 175  227 431	1,480 087 624 256 403	****** ***** ***** *****	1,545 633  407			1,294
			Total	15,832	1,34,455	6,711	3,440	<b>,</b> ,	2,588			1,738
Bankoora	{	17 18 19	Bankoora Bishenpore Bonamukhi	2,316 5,260 3,949	8, 463 7,259 3,411	1,067 425 270	305 207 250	g	897		:::::	1,564 1,735 146
Beerbhoom		20	Total Soory	11,594	19,183 5,762	1,782	902 878		103			3,444
Destroyous		2i		505	34 650	592		23	71		179	
Midnapore	{	22 23 24 25 26	Midnapore	1,110 4,100 1,491 8,234 1,001	5.474 4,612 3,650 2,188 1 702	377 414 211 140 P6	1,558 265 263 411 263 234		45 54	••••• ••••• •••••	10	150 435
			Total	11,471	52,179	1,820	2,958	23	3		180	845
Das	MAT IN S		Divisional Total Division.	72.272	6,69,939	37,440	19,286	6,320	47,393	11,085	1,897	18,504
Pas M-Pergunnahe		27 29 29 30 31 32 31 33 34 35 37 86 37 89 40 41	Buburhan Buburhan Barunacere Bouth Noburhan Barpare Jayangar South Dum-Dum North Dum-Dum North Dum-Dum North Barrackpere North Barrackpere Baraact Baraact Basanthat B	54,146 1,207 1,033 761 2,767 5,405 1,036 1,755 2,608 4,608 2,604 4,607 1,630 64 4,604	5.24,034 51,50% 52,338 6.24 4.197 5.819 6,314 4,573 12,776 12,180 8,080 12,488 6,702 2,079 5,119 6,195	82,068 2,105 1,875 475 474 422 856 481 1,943 1,943 1,947 614 4601 87 782 364	19,701 2,910 2,990 344 184 229 487 344 1,4-7 1,190 1,042 1,142 486 576 480	27,139 26	87,405 £,769 £36	39,685	1,346 119 114 3 24  59  180 60	118 500 1,022 500 1,500 317 50
			Total	82,172	6,71,292	42,440	20,319	27,156	61,128	39,935	1,997	4,867
Nuddes	{	43 45 46 47 48 49 50 51	Krishnashur Santipare Ranaghat Nuddos Kushies Coomerkhali Meherpore Heernagore Chogdah	959 6,5:7 1968 655 1,716 1,139 71 1,221	28,680 24,680 6,786 5,413 5,969 3,423 3,767 3,531 2,115	1,774 1,699 604 424 429 208 315 87	1,554 1,217 367 4492 657 488 831 556 205				6 11 2	260 8.9 254 960 832 94 260
			Total	18, '75	52,504	5,806	5,847					2,859
Joseph	{	62 63 54	Jessore Kotechandpore Molioshpur	4,140 1,208 401	12,094 3,917 8,021	900 444 462	821 276 183		679 286	***** ******	1	88
			Total	5,758	19,082	1,806	1,280		905		1	88
Khuina	{	55 54 57 58	Khulna Satkura Chanduria Debhatta	868 2,070 163 59	5,000 8,728 2,432 1,770	454 466 261 105	335 216 372		1		B	14
	ار	59	Berhampere	, 3,160 6,364	13,549	1,2%6	1,149		9 180		8	14
Moorshedsbad	{		Jungpore	19,798 713 838	26,005 29,736 9,962 0,830	1,457 1,349 551 438	1,935 1,779 467 390	96	2,186 1,668 15		81 672 60	83 499 637 195
1			Total Djv:sional Total	27,708 1,32,073	72,548 6,50,240	8,796 55,202	80,007	27,190	45,958	89,938	618 2,638	3.404 8,738

				8					
		,		Ровые Н	HALTH.				
(0)	(d)	(6)	(f)	(g)	(h)		(4)		(3)
dispen	- # P	sent).	ment,	olish- rater-	blish- epair		Conservancy		deile deile
Repairs (to market, dis sary, &c.).	Maintenance of medical stitutions (dispensiry tablishment, nurchase medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establish- ment, purchase of water- carts, repairs, &c.).	Bond-cleaning (establish- ment, purvlisse and repair of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry earth, land for bury-ing night-soil, &c.	Brfunds, &c., of fines or over-assessments.	Remissions of cess.	Drainage works (establish- ment, repairs).
Rs.	Rs.	Ra.	Rs.	Rs.	Ra,	Rs.	Rs.	Rs.	Rs.
\$50	4,014 431	672 67	5,162	7,583	6,822	74,080 2,692	278 50		40H
\$50	4,445	689	5,162	7,583	6,823	76,742	328		408
1,006 155 30	2,805 1,634 (654) 846	240 205 61 45 120 64 13	70	1,434 963 164 50	1,546 158 159 48 89	15,298 1+,412 1,727 8,857 1,868 1,146 518 203	2 2		4,018 839 32  247
1,281	6,319	169	70 27,579	1,960 1,827 250	2,000 5,290 267	38,846	8		4,636 842
51 292	1,265 67 1,419	84 63 60 92	27,579 13  420	920 80  546	257 4(4) 1,452	8,700 1,568 1,163  293			5394 2 2653 575
2,4%	7,230	467	28,011	2,182	7,025	11,533			2,220
36 47	1,7:88 784 	56 11	:::	::: <b>::</b>		1,014 949	******	*****	407 580
43	2,828	194		217	1,954	1,063			1,077
965 163		100	1e4 199	140 29	1,400	7 1 070	126		1.845
125	5,109 915 728 801	52 14 31	199	29	143	604 813	*****		60
80 85	578 U05	24 12	 			183 70	******	*****	
1,418	8,736	815	863	169	148	16,467	126		1,905
4,804	30,828	2,514	23,6+6 ———————————————————————————————————	12,111	14,644	1,45,551	4/3)		10,302
93	4,223 1,478 815 702 630 23 593 593 597 865 1,330	3,775 243 144 0H 40 54 39 25 71 80 130	20	19,914	33,925 3,177	90,502 6 898 5,457 1,316 258 46 167 2,351 2,104 1,388 2,771 624 186 277	115		10,2×3 1,105 849 216 167 199 294 672 648 1,4×5 601 209 600 550
57 89	1,330 381 18: 666	130 30 45 30		6	72	186 277	•••••	*****	80 350
201	12,549	4,136	\$8,387	20,063	37,172	1,23,728	115	*****	17,343
50 369	2,712 728 808 9 497 494 476 767	144 05 37 50 30 33 83 25 25	608 1,418       	780	284 1,963 1,063 	6,430 95 500 500 19 194 570 4			427 2,379 177 193 74 4
472	6,121	429	2,271	780	8,525	8,306	52		3,365
122	2,839 689 17	45 50		1 l	-460 	2,880 275 71			104 322 683
216	8,045	96		1	460	3,326			1,100
669 23 124 45	226 968 407 15	80 80  86			143 64 8 80	242		 	250 254 33 100
874	1,690	90			286	242			• 687
287 184	3,564 5,199 3,044 2,480	287 273 120 68		843 897 98 88-	762	6,341 8,148 1,109 677	14		2,941 1,687 148 396
511	13,189	666		1,926	762	16,178	14		5,072
9,364	86,550	5,436	40,658	22,760	62,205	1,50,972	181		\$7,426

Revises

# Four Mo. II.—Statement showing the appenditure of the

ı		8	8				····		10				11
		÷		PUBLIC HEALT	11-concld.	PURMIC INSTRUCTION.			PUBLIC COM	VENTENCE.			provincial
		Municipality.		Other mer		şį.		Public V	Works.			(pefating,	8
NAME OF DISTRICT		Serial number of Mun	NAME OF MUSICIPALITY.	Markets and shughter- house (retablish- ment, contingencies).	Pullic garden (estab- lishment, purchase of seeds, reprir of well, purchase of bullocks, &c.).	Contributions to schools	Betabiishment.	Construction and maintenance of roads	Other (new) works.	Other repairs.	Surrey of land.	Other charges (prirefrance).	Centribution to local
,	RUMDV	WAN I	DIVISION.	Rs.	Re.	Ra.	Bs.	Rs.	Ba.	Ra.	Ra.	Ra.	<b>2</b> 4.
rah	{	1 2	Howrsh Bali	213	2,238	1,966 1,562	4,308	81,1 18 45G	4,192 116	17,405			*****
		١.	Total .		2,238	3,588	4,308	81,601	4,809	17,405		804	
		3	Hooghly and Chin surah Serampore			850 3.876	974	10,954 10,797				579 5,454	
hly	[	5 6	Utterpara Holdynbatti Rhuddreasur Kotrung	:		186		830	1,339			2414	*****
	- !	6 7 8	Rhuddressur	25		683 820		1,341 729			50	521 189 91	*****
	U	10	Bansheria Jehanabad	• 1		248	622	967 284	<b></b>			91 93 90	*****
			Total ,			4,949	1,594	29,271	1,318	4	50	5,635	
	ſ	11 19	Burdwan Culna Cutwa		******	6,154 420	390 415	12,642 2,050	399			1,648	*****
iwan		13 13 14		:   :::::		646 880		1,455	1,174	1,089		172 249 93	*****
	ί	14 15 16	Rancogunge			480		2,234			80	63	•••••
	•	`	Total			7,979	613	18,181	1,578	1,035	80	2,250	
	c	17	Bankoora			545	214	929				219	<del></del>
koon	{	19	Bishenpore	• }		705 315	119	3,047				360 } 835 }	****
			Total			1,868	383	1,970				814	
thhoom		20	Scory					230			6		*****
	ſ	21 22	Midnapore Tundook			1,849		913		6,285		841	107
naporo	}	24 24	(challs)		191	1,020		1,418			*****	187 845	••••
*		23	Remillunpore .	- ]	162	1,025 581 810	24	57(r Syn 800	:::::			160 104 20	*****
	•	. 40		75	283	4,789	24	4,034		5,283		1.327	
			Divisional Total		2,471	22,810	7,072	85,203	7,219	23,752	188	10,528	107
P	enei d	RRCY	Division.										
		27	Buhurban		439	8,000	80,931	59,244				4,027	
	I	21	South Suburban	- L		1,700	··· 8,454	6,690 9,555 1,931	2,074	::::::		107	700 800
	j	31	Rajpore Barriporo		9	861		1,455	28	80-		41	
	- 1	31 32 34	South Dum-Dum		580	540 610	119	2,170 2,182				114 86 75	
ergunash	<b></b>	50 30	North Dum-Dum Bouth Barrackpore North Barrackpore			2,100	108	1,219	1,000	:::::	::::::	75 846 188	
	- 1	87 88	Raraset Najhati Hassirhat			64/ 68H		1,866 3,650 2,598					 800
	- 1	85	Hassirhat	-	75	1,495 215		2,500 1,157 650		:::::	*****	272 200	
	- 1	41	Buduren			627 417		1,530	:::::			198	*****
	`	`  _	l .		1,023	15,251	84,613	1,02,719	3,103	30		88	*****
			İ						4,.00			7,574	1,70
	ſ	43	Nuntipore	: :::::	200	6,087	947 457	7,541 5,21P	::::::	10	89	805 408	*****
ddes		44	Nuddon	= ===	84	895 402		1,848 1,886 1,571				185	*****
daes	1	45			79	317 418	:::::	1,571 1,200 681		:		120 170	*****
	- 1	45 55	Meherpore Heernagore Chogdah	:		264 270		663 165	:-:::		:::::	301	е
		7	Total		843	7,265	1,404	20,876		19	89	1,675	6
		1	1	.	<del> </del>	235	886	8,446				201	
		d 5	Jessorr			874	163	717 341				914 134	*****
20fe			Kotechandpore Motechandpore	:								609	*****
etoze	}	{	Kotechandpore Moheshpur Total	" i		600	1,008	8,864					
	}	6	Kotechandpore Moheshpur Total			211		9.505				235	*****
		5	Kotechandpore Moheshpur  Total  5   Khulna  5   Satknira  7   Chanderia			116 188 458		2,505 8,485 182	****	96 18	18	235 88. 66	*****
		5	Kotechandpore Moleshpur  Total  Khulna  Satkura  Chanderis  Debhatta			116 188 468 294		2,505 2,605 182 699	****** ******	96 19	18	88. 86. 71	*****
		6046	Kitchandpore Moleshpur Total  Khulna Satkuira 1 (Panduria Debhatta Total			116 104 458 294 1,005		9,505 8,405 182 699 5,401	## · · · · · · · · · · · · · · · · · ·	26 19	18	88 86 71 484	*****
nuins	***	500000000000000000000000000000000000000	5 Kotechandpore Moticelipur Total  5 Khuina Satkuira 7 Chanduria Dethauta Total  6 Berlumpore 6 Lathug 1 Jungipore	*	· · · · · · · · · · · · · · · · · · ·	116 188 458 294 1,005		2,505 8,445 132 696 5,401	## · · · · · · · · · · · · · · · · · ·	98 19 38	18	88 86 71 424	******
huina	***	500000000000000000000000000000000000000	Kottechandpore Mottechpur Total Khulma Satkuira Chandrin Debhatta Debhatta Debhatta Debhatta Debhatta Debhatta Debhatta Debhatta Andrew Jathag	*		116 108 458 294 1,005 1,610 1,883 788	006 1,250 180 844	2,505 2,405 182 699 5,401 2,542 5,360 1,103 910	769	26 19 36	18	88. 86. 71 424 483 873 306 106	*****
huina	***	500000000000000000000000000000000000000	5 Kotechandpore Moticelipur Total  5 Khuina Satkuira 7 Chanduria Dethauta Total  6 Berlumpore 6 Lathug 1 Jungipore		31	116 184 458 294 1,005 1,650 1,810 1,383 783 5,604		2,505 8,445 132 696 5,401	## · · · · · · · · · · · · · · · · · ·	98 19 38	18	424 463 873 873 806	**************************************

-	·*************************************	19			1	14	1	15		1	16	7 7 10 7 17 17 17 18
					1	<u> </u>	<del> </del>			<del> </del>		
		Dest.			] .	1	BALAN	CE AT CLOS	OF YEAR.		,	
F	Inte	ercet	attached,	secount of works, &c.).				Boe.			•	
instalments the year,	700	rrent	etta	secou		ź		l balance			RPMARKS.	
instal)	of leaf	ा द	salarie irs, &c	intel a	ons.	expenditure		municipal		İ		
Loans, during t	On account of last year	account of current ar,	Peposits (salaries contractors, &c.).	Advances (on departmental o	Miscellaneous	le exp	Deposits.	Actual m	4			
	1 8_	On age	<u>  ₹8</u>	98	ļ ģ	Potsi	<u>Ā</u>		Total			
Rs.	Re.	Rs.	Ra. 650	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
500					11,78P 2,500 12,250	2,53,964 33,176 2,67,130	<u> </u>	43,6n0 7:3 44,8.2		-		•
500	471						<del> </del>					
			332 24	10,415 8,339 1,148 530	1,456 324 573	58,876 51,896 9,817 12,534 7,436 3,236 5,344	125 13	2,442 17,848 2,863 1,416 190 651	2,142 17,953 2,865 1,428			
			51	50	199	7,456 3,230		1,416 190 651	1,428 199 651			
				2,280	24 181 60	5,344 2,003		12.4 67.5	123 675			
			447	22,382	2,767	1,51,456	138	26,198	28,8%			
5,000	867	5,177	1,516	215 1,148	1,532 354	94,121 9,251 6,367 4,972 9,576	1,431	14,018 4,419 213	15,667 4,459 263	1		
				900	20B 181	4,972 9,576		1,967 5,885	1,367 5,885	1		
5.000		6,177	1,541	2,513	2,075	1,23,280	1,431	25,970	27,401	1		
5.000			Gu	605	161	10,024		751 2,490	751 2,505	İ		
			316	2,100 3,194	527 58	5,527	15 73	1,757	1,432		•	
	<b>:-</b>		374	5,992	7 441	25,549	90	4,998	8,098			
	<del> -::-</del> -		175	1.081	460	4,715 34.898		8,278	3,278			
			27	1,08) 913	586 229 36	6.071 5,436	1	548 3,276	8,270		•	
111-01				100	36 86 178	34,888 6.071 6,536 3,649 2,764 2,412		276 543 3,276 1,385 2,662 281	270 543 8,276 1,398 2,462 261			
			206	2,094	1,555	55,230	1	8,410	8,411			
5,500	846	5,177	8,185	82,921	19,864	6,27,895	1,600	1,18,176	1,14,836			
			26,514	1,886	31.083	5,18,625	24,264	85,291	. 59,565			
				45	1,056 394 134 191 190 213	80,546 25,596	1,885	85,291 1,029 238 398 570 1,755	1,620 1,573 308 570 1,785			
******			1		191	4,388 4,388		570 1 735	570 1.765			
****** ******			150		218 920	5,723 4,825		5,997 1,444	5,997 1,445 —34 57			
		::: ::		2,086	231 250 385	14,568 15,631		*** ***	34 67			
******				50	1,146 1,060	11,525		1,416 8,620 457 635	1,416 8,020 437 1,637	1		
*****				2,535	251 385 1,145 1,060 195 82 365 174	5.18,623 80,1446 25,346 5,4883 4,388 4,851 5,723 4,628 14,631 11,625 11,625 11,625 5,882 2,048 5,167 7,214	1,002	635 26 235	1,637 26 235			
			26,779	7,182	87,130	6,78,149	20,601	53,748	80,349 -84			
			800		1,215	- 1	2,872					
* ****		*****	490	7,473 1,548 879	318	24,340 20,150 7,440 5,174 5,619	 	406 1,467 316 194 1,106	8,281 1,447 316			
••••					82	5, 174 5,619		1,106	194 1,194 184 44 347 1,054			
******	=			1,175	105 164	4,878 3,794 4,425 1,631	# · · · · · · · · · · · · · · · · · · ·	184 49 847	44 347			
							2,872	1,084	1,064 8,113			
			1,290	12,837	2,178	12,840	3,854	5,241 69 657	3,403			
				1,850	467	4,408 3,341		657 183	657 181			
*****				935, [	1,947	20,579	3,884	107	4,1141			
			78	1,871 812	38 256 152 24	6,599 5,626 1,877 1,808		169 172 728 <b>3</b> 0	169 172 724 30			
	,,,,,,			: ::::								
			78	2,203	470	15,910		1,090	1,099			
******	••••	******		445 150 80 50	2,190	28,635 81,040 9,000 6,804		3,894 18,485 1,555 908	3,494 18,486 1,5\5 859			
				50			- 83 51	84,748	, 94,798			
			98,143	23,767	43,155	75,448 8,72,752	32,656	85,787	1,1H,595 -34	•		•
*****												

FORM No. II.—Statement showing the expenditure of the

1		2	8	•	5				7			
						GENERAL F	NT.	P	BLIC SAFETY		(a)	(8)
NAME OF DISTRICT.		Serial number of Municipality.	Name of Musicipality.	Balance from previous year.	Income during the year.	Office establishment, Inspec- tion Honorary Magistrate's establishment, &c.	Collection of municipal states, including optic (setablishment, purchase of accountbooks, payer, monge-boxes, repair to outposts, &c.).	Fire (establishment, pur- chase of fire-night, buckets, repairs, &c.).	Lighting (establishment, purctase of lamps, oil, regairs, &c.).	Police (setablishment, pur- chase of circling, lanterns, &c., regairs to sutposts, &c.)	Registration of births and deaths.	Fulldings and other works (erection of alaughter- houses, latrines, &c.).
R.	JBHA	etr 1	DIVISION.	ks.	Ra.	Rs.	Ka.	Rn.	Rs.	Rs.	Ra.	Re.
Durjueling	{}	67 62	Darjeeling Kurssonk	17,602 6,064	1,14,031 388,0	20,409 -111	3,519 392		1,1H)1 22H		102	2,63£
	- 1		Total	23,606	1.23,061	20,833	3,911		9,127		162	2,928
Rajshahye	{	65 66	Rampore Beaulonh Nattore	3,877 2,695	21,565 10,211	1,866 780	288, E 488	165	594 Sep	*****	378 113	
	- 1		Total	6.572	31,776	2,596	2,001	165	983		488	
Diuagopore		67	Dinagopore	5,045	17,603	1,081	738				15	401
Pubna	{	69 60	Pubna Berajgungo	1,188 1,119	15,036 13,030	673 963	1,358 982	11	418		77 99	718
	j		Total .	2,305	25,060	1,536	2,340	11	418		176	716
Bogra	{	70 71	Bogra Sherepare	1,000	8,767 4,712	15 HP 478	614 241	2	564 284			450
_	1		Total	2,270	13,479	1,327	855	2	R4H		<u></u>	450
Rungpore		72 73	Rungpore	6,026	13,441	1,619	856		543		_==	354
Julpagores	••• 1	73	Julpigores Divisional Total	1,175	2,37,174	29,924	359	178	5,201		876	4,928
	DACC		MOISIN.			ļ						
Ducen	{	74 75	Daces Narainguige	11,446 4,250	1,31,020 34,416	7,851 548	7,200 1,130	*** **	4,117 1,691		278 240	419
			Total	15,726	1,67,448	7,894	8,430		5,80H		512	419
Furreedpore	{	76 77 78	Forrestpore Goalando Madaripore	1,766 1,588 1,290	6,922 5,267 5,852	523 600	581 278	4	393	*** **	12	92
	•	78	Madaripore . , Total	4,444	18,041	1,574	1,139		800			16N 240
		79	Barrenl		19,110	769		<u>-</u> _	943 859		40	
Backergunge	{	79 (4) H1	Nalchitti Jhalokatti Perozepore	4.760 2,568 127	1,570 1,085 4,638	56 153 209	912 854 854		359 323 876			
	Ì	•	Total	7.480	27,203	1,157	2,079	<u> </u>	1,091		66	
	ſ	63	Nastrabad	5,575 3,653 600 1,966 668	13.723 4,961 5,164 4,580 4,417 1,544 5,57	504	I,118 813		256		36	414 447 139
Mymensing		63 84 85 86 87 88	Jamaijere	600 1,966	5,164 4,580	749 913 847	854				61 38	139
		88 88	Bherpore  Kishoregunge  Bazitpore  Netrokons	668 40	4,517 1,554	50HS	492 374		171			
	•		Total	12,502	34,925	2,700	3,875		427		135	1,000
			Divisional Total	40,161	2,47,611	18,364	18,518	27	8,910		725	1,656
			_									
	_	1 90	Division, Chitagone	9.090	84,091	900		İ	808			5,985
Chittagong	…[	91	Cox's Bazar	2,678 257	8,048	839 260	1,102 81:		26			
Neskholly		92	Total Noakholly	2,988	87,179	1,089	1,414		884	<u> </u>		<b>6</b> 5,295
Tipperali	{		ı		16,420 4,574	743 485	405 246		5,253		46	460 267
14mm	··· 1.	1 94	Brahmanberiah Total				240	10	73		118	267
			Divisional Total .	15,668	21,308 62,973	1,228	2,410	10	5,346 6,160		171	6,089
								<u>``</u>				
	Pat	sa Di	TYINION.									
Patna	{	96 96		. 3,136 3,914	1,20,811 6,081 16,099	7,279	5,860 582		8,599	<b></b> .	61	
	•	97	1				745		362	_=:	96	294
		96	Gya	3.830	1,43,891	9,980	7,176		6,151		108	10,319
tiya		96 100	Gya Tekari Dandnuggur	- 401	8,148 1,148	517 28s	1,888 201 205	*****	54	****		884 300
4	1	, K		4,021	77,270		1,274		3,982		108	10,949
43		, <b>1</b>		1		1	1	1	1	1	J	t

									and the second	16
				Public H	BALTII.			-		•
(0)	(d)	(e)	<b>(f)</b>	(g)	(h)		(i)		(j)	
	,	- 1			· ·		Conservancy			
dispe	Maintenance of medical institutions (dispenant estabilishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Bond-watering (extablish- ment, purchase of water- carts, repairs, &c.).	(establish- and repair ).				(establish-	Remarks.
market,	medi enser rarch	shlis	stabi	2 8 5 2 6 (.)	£8. 3€	to dir	, &c., of fines r-davesoments.	į	2	
ă	disp fe.	8	rs (e	Agr.	ing Bring S, &	sed for		و	work sairs)	
2 3 C	ons beat	action	rs).	and a	r Jean Strong	lisber hase 1, lar	ds. A	Mi oii	i i i	
Repairs to sary, &c.	fitut tifut bisb nedi	secti	Fater	Part Cart	Rosdleaning ( ment. purchase a of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.	Refunds, or over-	Remissions of cess	Drainage works ment, repairs).	
	7								I	
Re.	Ra.	Ra. 249	Rs.	Ra.	Re.	Ra.	Ru.	Rs.	Rs. 8,957	
6,148 113	2,745	27	6,217 590	· :	11,761 600	16,633 845	· · · · ·		اــــــا	
8,255	8,595	269	8,807		12,361	17,498			8,957 1,410	
28	2,122 100	J69 11	514 2,500	1,040 78	985 578	3.943 1,332			63	
24	2,231	178	8,014	1,127	1,568	5,275			1,473	
77	2,016	45	9.561	947	388 F	8,162 1,698		:	3,195	
111 184	1,452 2,571	67 70	2,361 K3		1,885 243	1,588 2,632			323	
295	4,028	146	2,414	48	2,138	4,200			412	
40	1,470 701	56 79	37 17	108 37	867	697 128		*****	96 153	
40	2,171	135	64	145	367	925			250	
	2,000	911			715	1,347	_=		1,680	
6,731	1,530	35 899	14,819	2,307	18,892	2,276 34,702			15,689	
9,731	15,550	Hus	19,011	2,307	17,792	34,702		<u></u>		
1										
	17 810 1,008	278 53	12,992	2,357 150	10,729	35,098 8,591		<b>.</b>	8,180 6,039	
<del></del>	18,818	331	13,992	2,537	10,729	43,6N4			9,210	
100	1,049 815 640	45	471 118		153	1,694 1,51d		::	218 11 15c	
36				:	46	1,002		<u></u>		
198	2,001	45	540		198	4,296			451	
2,000	3,086			27	816 214 309	5,101	:		1,640 93 30	
	326				264	1,020			32 12	,
3,000	2,648	87		184	1,608	6,133			705	
a,283		57	250 250			3,306 687 234 100			715 55	
140 23 44 40	404 695 942 456		70	21 7	13 SMI	100 25	 			
****		*****	70			25		:		
8,580	5,146	94	711	216	423	4,316			8.11	
5,728	29,579	\$26i	14,192	2,770	12,954	58,420			12,247	
	3,678 530	103	184 25	126	•••.	5,910 277			22	
-	4,006	108	200	128		6,217	<del>:-</del> -		22	
182	1,184	68	857	193	195	246			481	
36	1,456 590	50 57	34 42	274 5		6,484 1,174	-:::	12	70% (\$56	
56	2,026	107	70	279		7,660			1,864	
168	7,166	276	642	504	196	14,121			1.870	
			i							
298 17 325	11,703 1,744 1,986	778 51 90	•	4,478 36 138	* ***	27, 107 775 2,011	<del></del> .		<b>↓</b> 114 761	
710	1,986	887	*****		1,245				761 N75	
790	15,413 5,278			4,652	1,213	80,800 18,878	<u></u>		700	
70	74 638	281 60 36				1,120				١.

FORM No. II.—Statement showing the expenditure of the

1	1	1	3			9	* *			)			11
		2	-,	PUBLIC HEAT	TH-court								Çip]
				(k)		PUBLIC INSTRUC- TION.			Public Con	IVERIBNCE.			provincial
		1		Other me	HRUFOS.			Public	works.			ģ	8
Name of District,		Serial number of Municipality.	NAME OF MUNICIPALITY.	Markets and slaughter- houses (astabilish- ment, contingencers).	Public garden (esta- blasiment, purchase of s-ects, repair of well, purchase of bullocks, &c.).	Contributions to schools	Establishment.	Construction and main- tenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing wards, &c.).	Contribution to local
Ra.	TAWA II	YE I	IVISION.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Ra.	Ba.	Ra.	Rs.
	{	63 )	Darjeeling Kurseong	873		600	822	17,875 100			107	180 994	
Date Journel	" "	63	Total .	873	<del></del>	600	829	11,073			107	1,167	
Rajshahye	{	615 861	Rampore Beaulea Nattore	168		333 3,292	7×0 925	4,315 356		961		354 279	
	"	90	Total	168		8,625	1,005	4,671	••••	199		683	
Dinagepore		67	Dinagepore			870	700	1,714		_ <u> </u>		90	
Pabna	{	69	Pulma Sersjgunge		::.	305 440	465	738 2,683	548		6	79 167	
	1		Total			745	406	3,421	383		6	229	
Bogra	{	70 71	Bogra		110	564 464	636	1,123 703	2,000		::::::	138	
200,100		71	Sherepore Total		110	1,008	638	1,826	2,000			138	
Rungpore		72	Rangpore					779		003		159	
Julyigoree	]	73	Julpigores		<u></u>			116		5	113	2.601	
			Divisional Total		110	6,845	3,129	27,532	2,583	1,407		2,001	
			Vision.	216	9 890	800 1,320	5,440 840	14,865 4,265			828	1,936	251
Daven	{	7 t 75	Narsingunge		9,030			4,265		4,489	328	827 2,168	251
			Total	216	2,848	1,920	d,280 	19,130		4,089		76	
Furreedpore	{	76 77 78	Furredpore Goalundo Madariporo ,			520 445		87 L 2,620				108 130	······
	•	,"	Total	<del> </del>		1,061		4,358				314	
	(	79	Burnsal			120	300	2,836		829	*****	35 4 35 32	
Hackorgungo	}	81 82	Nalchiti Jimlokatti Perozepore			892 413 800		62: 129 946				32 199	*****
	`	•	Total		200	1,225	360	4,526		829	******	620	
	(	82	Nasimbad			600 600	060	2,758 2,138 1,080			*****	F9 51	******
Муценинк		84 84 86 86	Jamaipore			1,095	148	1,080 2,345 679				214 60 110	******
ary thermital		81	Nasrabad Maktagacha Jamaipore Sherpore Kadoregunge Bazatpore Netrokona		96	630 84	448	******	•••••	*****		110	
	{	81	Netrokona Total		115	8,187	1,251	9,028				587	
			Divisional Total	216	3,163	7,293	7,891	87,037		5,018	328	8,634	\$51
•			2.11										
_													
_			Division.			4,210 380	1,864	4,907 603				896 243	
Chittagong	[	ÿ	Cox's Hazar .									589	
Nonkholly		١.	Total		:	4,540	1,864	6,510 376					••••
•		9	4			<u></u>	420	4,247 (HI3		180		359 811	226
Tspperah	}	. 9	4   Brahmanberiah Total		65	421	420	5,210		130		568	226
			Divisional Total		65	5,084	1,964	11,095		130		1,191	220
				<del></del>									
	PA	CHA I	DIVISION. 95   Patna		1,017	1,690		37,475				1,456	
Yeater	•••	1	95   Patna 96   Starh 97   Behar			1,632 363 1,020	530	2,365 2,869				1,456 230 410	 137
Petus		1			1,017	3.015	550	42.139				2,104	117
Patin		1	Total		1,017	0,010	400	40,400	******* 1				***
		Ś	Total			2,768	•						
Petin		<u>{</u>	Giya Giya Tekari Daudneggari Total					5,165 814 218 5,637				439 138 188 788	

		13			18	14		15		16
		DEBT.					BALAN	CR AT CLOSE	OF TEAR.	
Loun, instalments paid during the year.	On account of last year.	On secount of carrent	Deposits (salaries attached, contractors, &c.).	Advances (on secount of departmental works, &c.).	Miscellaneous,	Total expenditure.	Deposits.	Actual municipal balance.	Total.	Енчация.
Rs.	Ha.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,120		4,024	483	6,294	3,571	1,17,010 4,669	sı	18,627	18,658 7,280	
5,120		4,014	483	6,224	3,571	1,21,679	31	23,907	25,038	•
				:::::	1,827 212	92,113 10,834	:::	3,329 2,072	3,329 2,072	
					1,539	82,917		5 401	5,401	
				1,513	G47	21,019		1,629	1,629	
			352	2,298 314	1,621	15,775 18,845	50	147 251	301	
		-	362	2,642	1,718	93,128	- Bii	1,198	1,248	
					320 768	9,752 4,630	<u> </u>	673 701	675 701	
	<del></del> -	·	<del></del> -	1,879	1,094	14,382		1,376	1,370	
			-:::-	1,57	432	7,123		3,308	3,368	
5,120		4,014	875	12,159	9,297	2,40,313	274	44,055	44,329	
			854 854	90 1,025 60 1,078 200 789 1,777 89 3,945	5,117 1,356 9,303 1,022 1,395 45,5 9,45 9,49 106 1,401 4,00 4,00 4,00 1,401 4,00 4,00 4,	1.62,601 32,999 1,05,600 7,983 20,135 20,135 21,136 21,136 4,539 30,055 1,1,63 5,14 5,14 5,14 5,14 5,14 6,14 6,14 6,14 6,14 6,14 6,14 6,14 6	30 34 250 350 350 350 350 350 350 350 350 350 3	9.851 7.697 17,648 1,105 237 2,150 1,967 2,150 1,967 2,100 1,067 3,100 1,067 1	8,861 7,697 17,678 1,395 7,949 2,532 2,542 2,542 3,443 7,945 7,945 1,115 1,15 1,15 1,15 1,15 1,15 1,15 1	
				4,180  4,180  20 671 691 4,871	1,537 1,537  3,373 25 3,398 4,935	34,587 2,418 37,005 4,399 24,171 6,626 30,797 72,201	543 543 543	2,142 927 3,100 2,401 80 284 973 5,888	2,182 927 3,109 2,401 631 294 • 915 6,425	·
			30 30 100	8,591 2,164 10,555 8,831	2,778 22 786 8,586 1,982 211	1,16,844 7,241 16,344 1,89,969 81,885 3,554 2,348 72,809	336 	5,007 1,754 2,189 K,949 3,635 4,510 136 8,281	5,683 e1,754 2,218 9,635 8,795 4,510 128 8 431	

# FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	G			7		***************************************	
,	-				GENERAL I	SSTABLIBH-	P	BLIC SAPETY			
	ış.				ME.			DUIC SAFALI		(a)	(b)
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MURICIPALITY.	Balanco from precious year.	Income during the year.	Office establishment, Inspec- tion, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including cetros (establishment, purchase of accountbooks, paper, money-hoxes, repair to outposts, &c.).	Fire (setal)lishment, purchase of lire-ancine, buckets, re- pairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, pur- chase of clothing, lanterus, &c., repairs to outposts, &c.).	Registration of births and deaths.	Baldings and other works feretion of saughter- houses, latrines, &c.),
PATHA DIV	718103	-continued.	Rs.	Rs.	Ra.	Rs.	Rs.	Ra.	Ra.	Re.	Rs.
hahabad	101 102 103 104 105 106	Arrah Bunar	2,206 18 1,175 2,819 2,916 505	20,940 7.064 5,544 11,084 3,574 2,327	1,398 228 1°0 681 340 197	80 549 923 1,019 529 429		1,202 135 490 927 472		. 85	781 202 83
Insufferpore {	107 108 109 110	Total  Mozufferpore Hajipore Lajgunge Sitamarhi	8,989 460 383 312 1,862	83,543 85,481 6,876 8,207 8,108	3,024 4,657 455 278 80	3,5±9 761 404 552 862	1,819	3,336 2,506 773 341		85 83	1,060 768
urbhunga{	111 112 113	Total Durbhunga Ros-rah Madhubani	8,047 8,819 503 1,548	49,672 35,614 4,878 8,402	5,470 1,660 775 686	1,603 1,603 414 357	1,310	3,917 1,478 142		93 288	763 1,154 39 200
arun{	114 115 116	Total Chupra Revilgunge Bowan	5,400 10,840 3,638 2,854	34,894 34,916 10,616 6,329	8,121 1,630 680 475	2,374 1,015 5°C 493	 	1,615 1,946 464 875		25k 33 24 33	1,993
humparan {	117 118	Total	17,832 1,360 1,360 2,660	10,250 10,117 20,376	2,785 193 387 580	2,091 657 654 1,641		2,779		120 216 336	1,045 503 19 522
		Divisional Total	47,080	4,\$1,715	30,577	20,454	1,324	21,780		1,157	10,046
Вилеп	LPORE	Division.									
Houghyr {	119 120 121	Monghyr Januar	5,671 611	40,186 16,668 2,504	1,967 1,257 208	1,732 377 637	 	1,0:.0 80		248 186	1,150 203
Shagulpore {	122	Total  Bhagulpore Colgong  Total	5,592 3,934 3,128 7,962	87,355 4,520 91,984	3,427 2,501 522 3,023	2,640 2,740 261 3,001		1,140 650 101 750		294 18	1,858 560 1,580 2,140
Purneah	124	Purneah	3,371	18,428	1,26	900		910		160	8
Maldah {	125 126	English Bazar Old Maldah Total	1,306 2,226	9,407 2,703 11,200	776 288 1,084	367 213 540			*****		556
Southal Pergun- nahs Dumka,	127 128		5,060 1,237	8,156 9,111	911	541 839		219 356		48	202
		Divisional Total	21,538	1,04,997	9,819	1,380		8,873		944	262 4,319
Овів		VISION.									
Duttack	129 130 131	Kendrapara	7,579 758 93	85,530 7,710 8,009	1,711 134 69	3,052 1,045 053		2,852		192 10	720
Pooree	132	Total	8,430	45,240 22,101	1,904	5,350		2,852		202	720
Balanoro		1	2,650	12,106	641	1,139		1,6%0 489 5,021		118	258 45 1,006
CHOTA ?	(AGPO	er Division.									1,008
Hazare-bugh		Hazarcebagh		8,617 5,924	864 373	-		1		47 80	850
Loharduggah	. 130	Total 6 Ranchee		14,541	737	1,377		1 831		#7 Bs	350 863
Manbhoom Singbhoom	. 13	1 ,		8,601 3,811	1,199	~	-	16			
· .		Divisional Total GRAND TOTAL	5,858	38,382	-	2,885	35,038	848	 51,0±0	115	713
***************************************	94	<u> </u>	1	1	<u> </u>			1			31,039

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-					n						16
-		(3)	1 (2)	1 (0)	Γ	HRALTH.	Γ			1	
1	(c)	(d)	(0)	(f)	(g)	(h)	ļ	(1)		(3)	-
	dispen-	estal meda	leed (	limen.	telish.	phish.		Conservancy	<i>.</i>	(establish-	
	ofs, d	medic ansary mae of	Pillsh	tablis	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Fats Fard C	epairs a, dry bury-	flaes ints.			REMARKS.
	merk	dispe	(eat	1 8	ring vivasse irs, &	ing hase is, &c.	of total	2.5 10.0	1 0em	irs).	
	\$ 6.	ions (	a tion	15.	rater reps	Lean Charle	Shrue Bore of Anne ght-s	ds, &c	ion	E A	
1	Repairs (to markets, sary, &c.).	Maintenance of medical in- strutions (dispensary estub- lishment, purchase of medi- cues, &o.).	Vaccination (establishment).	Vater works (establishment, repairs).	Road-watering (establish- ment, purchase of water- carls, repairs, &c.).	Road-cleaning (establish- ment, purchase and repairs of dust-bins, &c.,	Establishment, repairs, purphes of catta, dry-catth, land for bury-ing night-soil, &c.	Refunds, &c., of fines or over-assessments.	Remission of cess.	Drainage works ment, repairs).	•
-				Ī			щ		İ	=-	
	Be. 915	Re.	Rs.	Ra.	Ra. 640	Ra. 7,678	Ra.	Re.	Rs.	Rs.	
	315 138	8,030 843	170 70 48 120 39 60	<sub>60</sub>	56 142 10	•••••	1,208 1,196			56 77 21	
	205	2,139 769 603	120 33 60	30		301	 <sub>217</sub>		D	21 	
-	1,043	7, 1113	504	61	8 \$3	7,081	2,651		9	148	
Γ	916 81	3,921 1,504	82 5.5		2,229 34	1,221	5,791 511 862 208			39	
1	199	1,083	52		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		802 208	:::::: ::::::	<u></u>	94	
1	496	6,238	213		2,415	1,221	0,872			133	
	200 124 960	1,859 600 2,558	198 49 57	 	870 87	1,025	4,686 675 1,821	*****		527 	•
1	1,246	5,025	205		907	1,107	6,062		-:::-	RDS	
Γ	649 HG	6,200 1,412 761	420 121 100	::	1,944 816	8,722	4,173 1,637	*****			
-	7.53	8,978	711		2,000	8.722	6,781			3,170	
-	402	2.040	59			274	1,681			3,170 So 1,175	
-	403	3,796 5,836	111			274	2,812			1,175	
-	5,071	84,241	8,130	GI	11,516	15,550	76,474			5,859	
-											
1	67	6,382 107	453 226	5119	243	3,161 1,955 207	9,165 2,928			807 17a	
-		6,489	670	599	212	5,413	12,393			979	
· -	1,250	3,401 674	500 48	39,926	78	2,722	12,345 271			528	
-	1,373	3,975	857	80,926	78	2,90\$	12,616			528	
	101	1,246	150			1,064	661			1,426	
ľ		1,236 572	108 26	4			1,041 285			446 956	
		1,808	129	- 4			1,326			1,402	
L	500 177	1,002 119	131 57	197 135	#**** # ***		1,189 8,601		:::::	185 600	
F	677	1,211	183	3.42	,		4,790			701	
-	9,221	14,729	1,503	40,861	520	9,379	31,6%			5,128	
	l										1
	300	1,270	625		1,479	7,235	1,631		72	2,380	
L	459 59	577 416		79			877 456	******		175	
	878	2,268	625	79	1,488	7,235	2,464	_==	72	2,564	,
-	60 351	2,127 500	81	571			11,382			763	
-	1,280	4,890	709	650	1,448	7,235	16,538		72	4,126	
Γ										-	
	917	1,710	94				300	10			•
L	211 57	902	96 73			3,977 672	192 849	*****		384 184	
-	948 714	2,672	160			2,005	744	10	<del></del>	572 128	
-	978	1,088	120	<u> </u>		**	1,772			156	
	86	576	28	822		1,302					
-											
-	1,995	8,174	877 15,429	322 1,45,311	55,054	7,956 1,83,010	3,557 5,82,032	10	18	856 83,801	

# FORM No. IL-Statement showing the expenditure of the

1	<u> </u>	3	8		9				30			n
	,		Рувыс Ива	LTR—concid.	Public	' 						1
			(4	·)	INSTRUC-			Peblic Co	AARRIENCE"			Oisi fr
	Municipality.		Other m				Public	Works.			Ė	provin
NAME OF DISTRICT.	lunici	NAME OF MUSICIPALITY,			hools.		À.	1 .	1		ling.	1 35
	Serial number of M		Markets and slaughter- houses (establish, ment, contingencies,)	Public garden (estab- lishment, purchase of sevels, repair of well, purchase of bullocks, &c.).	Contributions to schools	Betablishment.	Construction and ma	Other (new) works.	Other repairs.	Surrey of land.	Other charges (printing, wards, &c.).	Contribution to local or prortnoial funds
PATRA DIV	IBION	-continued.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
U	307 102 108	Arrah Buxur			385	150	3,647 1,678				488 193	*****
Shahabad	105	Dumraon Sameram Bhaban	2,078		180 1,500 280	180 172	616 472 800				117 308	
ч	166	Jugdispore Total	9,078		2,345	532	7,408				1,002	
(	107 108	Mozuffernore	72	1,611	437	792	7,986		1,720		300	
Monuflerpore	109	Hajipore Lalgunge Sitamarhi			120	85		35 353	816 870		127 124 78	6
		Total	82	1,641	761	971	8,0%2	385	2,208		621	6
Durbhunga {	111 112 113	Durbhunga Roserah Madhubani	525 * 264	59	860 934 227	972 370	8,529 200 1,674	120	203		874 243 76	
		Total	769	59	2,020	1,342	10,403	120	203		1,193	
Barun {	114 115 116	Chupra Reviigunge Sewan	8	6,910	1,183 1,186	803	2,254 551		613	:::::	586 100	
		Total	2	6,910	2,868	805	3,535		413		166	
Chumparan {	117 118	Motiharce Bettuh	206	260	146	395	1,250		600		192 204	
		Total	266	260	683	385	1,289		CHO CHO		894	
		Divisional Total	8,217	0,867	14,886	4,583	70, 193	617	3,452		Ren,o	128
Buagur	LOBR	Davision.										
Monghyr {	119 120	Monchyr	148	1,010 208	2,918	2,216 1,898	8,854 9,344				977 256	
4	121	Total	148	1,508	2,918	4,114	8,344 210 8,108		65		1,617	381
Bhagulpore {	122 123	Bhagulpore Colgong	96	1,069	538 240	2,427 514	10,872 246				394 254	
		Total	96	1,0419	778	2,041	11,118		<del></del>		648	
Purnesh	124	Purnouli			60	1,788	5,007	827	160		261	
Maldah {	125 126	English Bazar Old Maidah			1.185 333	354 190	1,984 297			::::	421 23	*****
Sonthal Pergun- nahs Dumka.	127	Total Deoghur			1,516	863	2,281				443	
nahs Dumka.	128	Sahebgunge			240 100		200 2,703	::::			R3	
		Total Divisional Total	244	9,377	340 5,614	9,398	2,903 30,107	827	231		2,951	881
		Ī										
Ories	129	Cuttack, including	230	137	3 AG /		9 497	192		800	740	2,200
Outtack}	180 131	Kendrapara	239		1,084	 84	8,678 1,898	192	744		214	
	131	Japur	230	137	8,324	54	5,781	198	744	181	1,157	2,340
Poorce	182	Pooree		596	G51	363	1,246				983	
Balasore	133	Balasore Divisional Total	247		449	300	3,484	4			800	
			486	723	4,438	777	10,510	192	744	430	2,839	2,840
_		E DIVISION.										
Hazarechagh {	135	Hazarwebagh	173 160		874 300		688	•••···			290 140	81
Loharduggah	126	Total Ranchee	823		784	238	668				480	61
Manbloom	137	Puralia	180	611	180	228	2,800		766		275	100
Singbhoom	138	Chaibann	19		64		514					
	1	Divisional Total	485	611	1,246	400	8,572		706		918	181
T',	1	GRAND TOTAL	5,610	20,814	97,883	74,746	4,27,109	14,699	85,917	1,109	42,790	5,877

Ī			19		******	13	16	T	15	***************************************	16	
			Dинт.					BALAN	CB AT CLOSE	OF YEAR.		
-	pied	Int	erost-	hed,	<b>§</b>			-	į	1		,
	Loans, instrinents during the year.	On account of last year.	On account of current year,	Deposifs fasiaries attached, contractors, &c.).	Advances (on account of de- partmental works, &c.i.	Miscellaneous.	Total expenditure,	Deposits,	Actual municipal balance	Total,	Remare.	
	Rs.	Ra.	Ra,	Rs.	Rs.	Ra.	Ru.	Re.	Ra.	Rs.		
			00-101 00-101 00-101 00-101 00-101	13	913 100 950 903 50	1,861 3160 568 118 626 276	21,351 7,035 4,930 11,084 5,941 2,046	  	1,801 47 1,708 5,419 579 786	1,801 47 1,703 5,819 579 786		•
_				18	2,910	3,649	51,707		10,825	10,825		
	150 150			****** ****** ******		920 28 29 41	85,908 6,678 2,323 3,906 47,915		85 641 1,954 1,184 3,804	83 581 1,326 1,964		
_	300			153	6,210	1,005		131				
		*****		:::::	50	50 215	34,829 4,613 9,203	*****	3,972 768 789	4,168 768 789	•	
_				153 10	6,260	1,448	48,643	131	5,520	5,660 10,665		
						2,597 55 t 317	35,091 9,511 7,696	***	10,005 1,688 1,680	10,645 6,743 1,686		
-				16		3,463	52,29R	3,050	15,044	17,094	•	
		******		:::::	2,400	858 112	10,501 10,167		755 1,319	758 1,319		
	558			312	2, 196 31,016	16,339	4,34,369	3,917	2,077 53,500	2,077 57,426		
				400.00 400.00 4	60 60	988 1,426 12	41,166 14,009 1,748	<u>.</u>	4,093 2,967 516	4,091 2,167 816		
					120	2,376	56,916	3	7,872	7,874		
1	· :			706	4,613 76		84,176 5,088	239 312	2,374 2,367	2,613 2,569		
_				705	4.5K7 1,H65	851	93,764	551	4,031 8,722	5,182 8,722		
-					23.1	231 271	8.958	459	517	459 547		
_					254	502	12,420	459	547	1,006		
-						38 1 pt	4,552 10,307		5,6114 41	5,664 41	,	,
						184	14,869		5,7(%)	3,705		
-				793	0,820	4,047	1,06,036	1,012	22,477	28,449		
	 200	 		1,076	2,993 613	 296	37,193 8,905 8,908	1	6,006 402 94	6,006 463 91		
F	200		::-	1,070	3,615 815	276	48,116 24,341	- 1 661	6,502 1,084	6,568		
-						507	12,121		2,630	2,635		
	200			1,101	4,483	715	84,578	652	10,281	10,833		
		\$11100 \$10110 \$3500	101007 101007 101007	  628	93	321 321	8,071 5,540 14,211 11,929		1,331 1,331 461	1,331	•	
	,				*****	496	8,514 4,040	198	2,478 937	2,671		
-				628	345 49R	104 921	88,091	238	n,502	5,440		
-	11,578	 846	9,191	85,749	1,19,465	1,11,057	25,23,130	41,383	8,71,061	4,12,344 —84		
		<u> </u>	<u> </u>			<u></u>	<u>L</u>	<u> </u>				

# REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

# LOWER PROVINCES OF BENGAL

FOR THE YEAR 1885-86.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1887.

### REPORT

02

# MUNICIPAL TAXATION AND EXPENDITURE

IN THE

### LOWER PROVINCES OF BENGAL

FOR THE YEAR 1885-86.

No. 2368.

FROM COLMAN MACAULAY, Esq., c.1.B.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, 
$$\left\{ \begin{array}{c} \textit{dated the 17th May} \\ - \ \ \, \frac{\textit{x}}{\textit{issued}} \end{array} \right\} 1887.$$

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR.

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1885-86, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

#### THE CALCUTTA MUNICIPALITY.

2. As the report on the working of the Calcutta Municipality and the Resolution of the Lieutenant-Governor reviowing the report have been separately submitted to the Government of India, in the Home Department, with letter No. 3577, dated the 29th December 1886, no separate resumé of the work of that Municipality is given in the present report. It deals exclusively with the working of municipalities in the interior of the Province.

### WORKING OF THE MUNICIPAL ACT III (B.C.) OF 1884.

3. During the year 1885-86 there were no changes made in the law which regulates the working of municipalities.

4. Result of elections held during the year.—There was no general election held during the year in any of the municipalities. The Commissioners elected in 1884-85 will, under section 21 of the Act, hold office for three years. There were, however, several byo-elections held under section 27 to fill up vacancies in place of Commissioners who had resigned or who had ceased to be Commissioners. The following table shows the result of such elections:—

	Name of Municipality.		Number of bye-elections held during the year.	Number of voters pre- sent at the elections.	Remarks.
1.	Cutwa	•••	3	13	In one ward the rate-payers failed to clect a Commissioner, and the appointment was made under section 16.
2.	Dainhat	•••	1	Not stated	In Dainhat the voters as well as the candi-
3.	Baidyabati	•••	1	30	dates showed much carnestness in the clee-
4.	Bhuddessur	•••	1	23	tion.
5.	Howrah	•••	1	107	m
6.	Ramjibunpore	•••	1	65	The voters present ovinced a lively interest in the proceedings.
7.	Baranagore	•	. 1	244	Much interest was displayed by the people in the election proceedings.
8.	Rajpore	•••	1	109	Great interest was shown by the voters at the election.
9.	Joynagore	•••	1	104	Ditto ditto.
10. 11.	Baraset Goberdanga	•••	1	23 23	Out of 52 voters in the ward, 33 were present
12	Busirhat	•••	i	14	at the election, and displayed an interest in the proceedings.
13.	Taki	•••	i	15	ine Proceedings.
14.	Baduria		î	21	
15.	Nudden		1	Not stated	The people did not display much interest.
lti.	Kamerkali		1	7	Ditto ditto.
17.	Jessore	•••	1	41	
18.	Malicshpore		1	23	
19. 20.	Satkhira Berhampore	•••	2 1	26 <b>6</b> 0	
-	•	•••	_		
21.	Lallagh	•••	1	53	
23. 23.	Jungipore	•••	2 1	34 18	The people did not take much interest in the
24.	Kandi Serajgunge	•••	i	129	elections.
25.	Bogra	•••	i	27	The people displayed an interest in the elec-
26.	Sherepore	•••	î	ĩi	7 tions.
27.	Daces		4	68-1	These elections were held in wards Nos. I.
28.	Madaripore		3	59	These elections were held in wards I. 111.
29.	Burrisal		2	56	and IV.
30.	Nasirabad	•••	1	16	These elections were held in wards IV and V. In ward No. IV there were three can-
31.	Muktagacha		i	46	didates. In ward No. V there was no
32.	Sherepore		i	30	contest, and the nominated candidates were declared clotted.
33.	Durbhunga	•••	2	51	Much interest was displayed by the rate-
34.	Madhubani	•••	1	More than 10	payers in these elections.
				per cent. of the qualified voters	
				were present at the election.	
35.	Jamalpore		1	rue election.	la
36.	Old Maldah		i	28	Not much interest was shown at the elections
37.	Sahebgunge		î	83	in these municipalities.
	- 0 0 -		_	]	

<sup>5.</sup> Number of Municipalities.—Including the Suburban Municipality, the number of municipalities in the interior of the Province was 133, against 129 in the year 1884-85. The increase of four is accounted for by the creation into municipalities of the towns of Assensole, in the district of Burdwan, Perozepore, in the district of Backergunge, and Tikari and Daudnagar, in the district of Gya. An account of the creation of these municipalities was given in paragraphs 29 and 30 of the report for the year 1884-85.

6. In the town of Assensole, Burdwan District, the sanitary and police arrangements were unsatisfactory, and it was recommended that the provisions of the Municipal Act should be extended to that place. The usual preliminary notification was published, and the Act was introduced by a notification dated the 23rd April 1885. It was, however, found that almost the sole income would be derived from the Railway. The only persons who could be found to act as Commissioners were Railway officials or persons connected with the Railway, and they, after trying to carry out the provisions of the Act for some months, found that the income of the Municipality was insufficient. The Commissioners individually were also unable to afford the time necessary for disposing of petitions and for carrying out their duties as Municipal Commissioners, and the Railway authorities were opposed to the continuance of the Municipality. For these reasons the Commissioners at a meeting proposed that Assensole should be withdrawn from the operation of the Municipal Act. A communication has been addressed to the Agent of the Railway Company, giving a statement of the actual requirements of the native quarter of the town, and enquiring whether the Railway authorities would provide for them if the provisions of the Municipal Act are withdrawn from the town. On receipt of the Agent's reply, the question of the abolition of the Municipality will be finally decided.

In Perozepore the Municipality came into working order when nearly the first-half of the official year had elapsed. The taxes for only six months of the year 1885-86 were therefore realized there. In Tikari and Daudnagar the actual working of the municipalities began after the close of 1885-86, and

no taxes were levied in them during the year.

7. In Appendix A attached to this report, a statement is given showing the date of establishment of each Municipality in the Province, the population living within municipal limits, and the actual number of rate-payers in each as ascertained from the assessment register of the Municipality.

8. Constitution of Committees.—The constitution of the Committees of the various Municipalities as they actually existed at the close of the year 1885-86

is shown, division by division, in the table below:-

			EX- NOMI-		ELECTED.		Tor	TOTAL.		OPPICIALS.		Non-oppu-		Europeans.		NATIVES.		
	Division,			1885-83.	1884-85	1535-56.	1984-85	1855-56.	1584-35.	1585-86.	1994-55.	1685-86.	1884-85.	1985-86.	1394-65.	15:5-84.	1854-85.	1885-56.
1.	Burdwan				116	197	215	215	331	342	46	44	255	298	31	36	300	306
2.	Presidency			1	1	221	326	381	561	552	56	44	£05	508	35	22	526	530
3.	Rajshahyo				187	98	12	87	199	185	52	43	1 #7	142	55	34	111	151
4.	Dacea				80	1	117	115	197	207	36	37	161	170	19	19	178	188
5.	Chittagong				40	82	31	39	71	71	16	13	55	58	5	5	66	tiri
6.	Patna	•••				182	169	166	324	248	72	71	252	271	48	41	274	307
7.	Bhagulporo				57	58	83	82	110	140	24	21	116	119	27	27	113	113
8.	Orissa				43	43	36	36	79	79	30	30	49	49	8		71	71
9.	Chota Nagpore			<u>.</u>	GG	54	8	17	71	71	25	17	49	54	15	10	59	61
	CHORD THAT	•••			"													
	Total		.:		97P	907	997	1,088	1,976	1,995	357	323	1,619	1,672	211	202	1,735	1,793
_																		

These figures show a falling off of 72 in the number of nominated Commissioners, and an increase of 91 in that of the elected Commissioners; showing an increase of 19 in the total number of Commissioners appointed and elected under the new Municipal Act. The increase is in the Burdwan, Dacca and Patna Divisions, while the decrease is in those of the Presidency, Rajshahye and Chota Nagpore. The native element in the constitution of the Committees shows an increase of 58, while the number of Europeans in the Committees has decreased by 39.

9. Mactings of Committees.—The statement below shows the number of meetings held by the Commissioners of each Municipality in the Province during the year 1885-86:—

	nes of Municipalities.	-00	Number	Nen	nes of Municipalities.			Num)er
			оі шесіняя. 28		or or address special or			mornigs.
1. 2.	Burdwan Culna	•••	16	<b>e</b> 8.	Rungpore		•••	17
3.	Cutwa	•••	34	69.	Julpigoree			17
4.	Dainhat	•••	11	70.	Kurseong	•••	•••	7
5.	Raneegunge	•••	15	71.	Dacca	•••	•••	26
6,	Assensole	•••	5	72.	Naraingunge	•••		12
7.	Bankura	***	18	73.	Furreedpore		•••	19
8.	Bishenpore		20	74.	Goalundo	•••	•••	20
9.	Soory	• • • •	.7	75.	Madaripore	•••	•••	28
10.	Midnapore	•••	16	76.	Burrisal	••	•••	18
11.	Tumlook	•••	14 25	77.	Nalchiti Jhalokati	•••	•••	12 18
12. 13.	Ghattal Chunderkona	•••	21	79.	Perozepore	•••	•••	3
14.	Ramjibunpore	• • • •	24	80.	Nasirabad	•••	•••	17
15.	Khirpai	• •	16	81.	Muktagacha		•••	23
16.	Hooghly and Chi	nsurah	22	82.	Jamaipore	•••		30
17.	Scramporo	•••	16	83.	Sherepore	•••	•••	30
18.	Utterpara	•••	15	84.	Kishoregunge	•••	•••	21
19.	Bansbariah	•••	14	85.	Bazitpore	***	•••	15
20.	Baidyabati	•••	22	86.	Chittagong	•••	***	11
21.	Bhuddossur	•••	16	87.	Cox's Bazar	•••	• • •	12
22.	Kotrung		10 30	88. 89.	Comillah	···	•••	14 23
23. 24.	Howrah Bali	• •••	25	90.	Brahmanbaria Noakhali		• • •	13
24. 25.	Suburbs of Calout	+n	20	91.	Patna	•••	•••	15
26. 26.	Baranagore	ta	19	92.	Barh	•••	•••	17
27.	South Suburban		12	93.	Behar			14
28.	Rajpore	***	16	94.	Gya	•••	•••	13
29.	Barripore		13	95.	Tikari	•••	•••	7
30.	Joynagore		8	96.	Daudnagar			8
31.	North Dum-Dum	•••	16	97.	Arrah	•••	•••	17
32.	South Dum-Dum	•••	13	98	Buxar	•••	•••	.9
33	Faraset	***	12 14	99. 100.	Doomraon Bhabua	•••	•••	13
34.	Naihati		21	101.	_	•••	•••	4
35. 36.	South Barrackpor		12	102.	Sasseram Jugdishpore	***	•••	6 4
37.	North Barrackpor Goberdanga	θ	20	103.	Mozufferpore	•••	•••	18
38.	Busirhat		18	104.	Sitamarhi		•••	10
39.	Taki		16	105.	Hajeeporo			9
40.	Budaria	•••	17	106.	Lalgunge			9
41.	Krishnagar		14	107.	Durbhunga	•••	•••	17
42.	Santipore		36	108.	Madhubani	•••	•••	21
43.	Ranaghat	•••	26	109.	Roserah	• • •	•••	17
44.	Nuddea	•••	20	110. 111.	Chuprah	•••	•••	11
45 46.	Kushtea	•	13 17	112.	Sewan Revilgunge	•••	•••	8 14
47.	Kumerkhali	•••	10	113.	Motihari	•••	•••	8
48.	Meherpore Birnagore	•••	14	114.	Bettiah	•••	•••	ÿ
49.	Jossore	•••	21	115.	Monghyr	•••	•••	9
50.	Mohespore	•••	17	116.	Jamalpore		•••	9
51.	Kotechandpore···		17	117.		•••	•••	15
52.	Khulna	•••	18	118.	Colgong	•••	•••	16
53.	Satahira	•••	28	119.	Purneah	•••	•••	14
54.	Debhatta	•••	16	120.	English Bazar		•••	14
55.	Chanduria	•••	19 14	121. 122.	Old Maldah	•••	•••	22
56.	Berhampore	•••	12	123.	Deoghur Sebelomen	***	•••	18
57. 58.	Lalbagh	•••	10	124.	Sahebgunge Cuttack	•••	•••	21 12
59.	Jungipore Kandi	***	17	125.	Poorce	•••	•••	16
60.	Darjeeling	•••	20	12n.	Balasore	•••	•••	18
61.	Rampore Beauleal		28	127.	Kendrapara	•••	•••	7
62.	Dinagepore		15	128.	Jaipore	•••		8
63.	Nattore	•••	18	129.	Hazaribagh	***	•••	10
64.	Pubna	•••	18	130.	Chattra	•••		12
65.	Serajgunge	•••	14	131.	Ranchi	•••	•••	16
66.	Bogra	•••	17	132.		•••	•••	13
67.	Sherepore	•••	19	133.	Chyebassa.	•••		7

On the whole, the attendance of the Commissioners at these meetings was full, and the elected Commissioners, as a rule, showed a good deal more interest

in municipal matters than their predecessors under the old system.

10. Ward Committees.—The statement below shows the names of Municipalities in which Ward Committees have been appointed by the Commissioners and the powers under the Municipal Act which have been delegated to them :-

Names of Municipalities

Number of Ward Com-

Powers entrusted to the Committees, under section 53 of Act 111 (B.C.) of 1884.

BURDWAN DIVISION. G 1. Bishenpore Powers of assessment, inspection of conservancy work, cleansing of wards, supervision of road works, and of registration of births and deaths. The Commissioner of the Division remarked that the scheme, which looked well on paper, did not work satisfactorily, as the members were not regular in the performance of their duties.

The following powers have been dele-2. Serampore gated to these Committees :-

To assess holdings.

To enquire and report on any matters that may be referred to them by any of the local Commissioners.

(3) To look after coolies and carters, The Committees were vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231 and 251. They had also charge of the following works in their respective wards : -

(i) The supervision of conservancy and sanitary arrangements and the registration of births and deaths.

(2) The submission of their opinion upon applications for reduction or remission of taxes and for construction of houses and culverts.

It is reported that the Ward Committees performed all these duties to the satisfaction of the Municipal Commissioners and the public.

#### PRESIDENCY DIVISION. ß

6

Suburbs of Calcutta

Midnapore

Their functions for the present are confined to submitting recommendations to the Commissioners upon the various subjects of conservancy, drainage, arrangements for the removal of night-soil and sewage and construction of privies, improvement of bustees, watering of roads, lighting, and construction of culverts. They are also required to report upon applications for re-duction of taxation and to advise the Commissioners by an expression of their opinion on any question of Municipal administration which

may be referred to them. In these two Municipalities Ward Committees were employed in revising assessments. In the latter place the work was much delayed, and, in the opinion of the Chairman, it was inefficiently performed.

Baranagore Naihati

Not stated. Ditto

	Names of Munici	palities.	Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees, under section 53 of Act III (B.C.) of 1884.
7.	Joynagore	•••	Not stated.	No independent powers have yet been conferred upon the Committees.
		RAJSH	AHYE DIV	
8. 9. 10.	Rampore Bear Rungpore Julpigoree		7 2 6	The functions of the Ward Committees in these Municipalities were to report after enquiry on petitions relating to remission or reduction of taxes, to assess new holdings, and to revise the assess-
11.	Dinagepore		5	ment list whon necessary.  Powers under the sections noted below were delegated to the Ward Committees, and it is reported that they worked satisfactorily:—Sections 93, 140, 175 (para. 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.
10	61	DA	CCA DIVIS	
12.	Sherepore	•••	Not stated.	The Committees were entrusted with the powers of assessing taxes in their respective wards, but they declined to accept the duty.
13.	Jamalpore	•••	Ditto.	The Ward Committees in this town were entrusted with the power of assessing taxes, enquiring into objections, and reporting on the sanitary condition and wants of their respective wards.
14.	Nasirabad	<b>.</b>	Ditto.	The Ward Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230 and 231. They were also empowered to issue such notices under the existing bye-how of the Municipality as are not required to be issued by the Commissioners at a meeting.  The Magistrate of Mymensing reported that several of the Ward Committees did much towards the improvement of their respective wards.
		T) A	MATA TATATTO	
15	. Patna	PA	TNA DIVIS	The Municipality was divided into six wards, and each ward was placed in charge of a Ward Committee, consisting of four or more Commissioners. The duties assigned to them were—  (a) Control and management of the conservancy, lighting and watering of their respective wards.
16	Chuprah		4	(b) Disposal of petitions presented under sections 232, 237 and 261 of Act III (B.C.) of 1884.  (c) The duty of enquiring into, and reporting upon, applications filed under sections 106 and 107 of the Act. It was reported that these Ward Committees, on the whole, exercised their powers satisfactorily.  Three of the Committees were composed of three members each. In ward No. II the Committee had only two members. The Committees were not entrusted with any special or general powers.

11. Municipal Benches.—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1885-86.

erial num- ber.	Names of Municipalities.	Number of cases tried.	Number of persons convict- od,	Number acquitted.	Number pending.	Amount of fines roslized.	Remarks.
ij				i		Rs. A. P.	
	Burdwan	82G	604	35 13		156 15 6 20 8 0	
8	Culna Cutwa	38	i ai	7		6 12 0	1
4	Damhat	81	50	5 58		11 10 0 119 4 6	
6	Rancegungs	379	322			110 4 0	In Assensole, although a Bench was cousts
7	Hooghly and Chinsurah	730	607	148 11		850 8 0 18 1 0	futed during the year, no sittings were
8	Bansburish Berampore	71 73	88	16		89 13 0	held.
10	Radyabati	238	199	35	1 3	256 5 0	į
11 12	Rhuddessur Kolrung	178	10%	i		193 0 0 83 3 0	1
18	Utterpara	118	114	221		138 11 0	1
14	Howrah	1,058	792 168	15	#0	1,610 0 0	
15 16	Mulnapore	245	208	106	2	114 10 0	1
17	Tundok	110 75	98 80	19 24	4	51 8 0 33 15 0	
18	Chundrakona	68	74	108	18	35 14 0	
20 21	Buburbs of Calcutta Baranagore	193	423 126	10%	10	1,532 14 0 237 9 6	There were no special Benches of Honorary
99	South Subarban	178	157	님	10	351 8 0	There were no special Benches of Honorary Magistrates for the trul of offence against municipal regulations. Munic
25	Ваттрите Rajpore	40 220	176	61	1 1	29 0 0 174 4 3	pal cases were tried at Alipore and Scaldal by the Police Magistrates or by regula
25	Jos nagore	51	13	5	2	56 14 0	Bonches of Honorary Magistrates.
26) 27	North Barrackpore	436 310	282	154 104	4	473 3 0 313 8 0	1
2.5	North Dum-Dum	81	26			3112 0	1
30	Sooth Dun-Dun	25	18 12	13		103 2 0	1
31	Krebnagar	206	305	92		140 13 9	1
32 33	Kantipore	45	60	9		51 0 0 9 4 0	1
34	Nucleien	77	67	19		4280	
35	Birnagore	17	18	45		11 15 0	
37	Moheshpore	149 70	60	8	2	5H 14 0	1
39	Khulua	28	23	9		25 12 0 8 S 0	}
40	Herhamoure	277	199	82 74		174 8 6	!
11	Darjeehne Kammer Beanicah	160	289	54		221 6 0 157 0 0	1
43	Nattore	48 57	29 56	13		31 0 0	i
46	Sherepore	243	272	21	10	0 8 100	
443	Narameunge	115	125	7		305 1 0	l
47	Burrisal Chittagong	33	47	12		19 2 0	There are no Municipal Benches a Furreedpore, The Charman writes a follows on this subject — it is, however highly desirable that a Municipal Beno obstacles.
41)	Patus	508 97	2,648	683	25	2,746 0 0	follows on this subject " It is, however
50 E	Harh	637	496	150	2	903 2 3	should be constituted to try all managing
52	Arrah	264	213	40	8	149 8 0	cases. Few Magistrates can, in the nude
51	Mozafferpore	155 204	143	14	3	242 9 0 175 4 6	of their other duties, bestow that attention to municipal regulations and trial
55	Roserah	94	129	10		37 10 0	which alone can ensure the proper man tenance of samuation. Their other dute
67	Madhuban:	120	148 555	43		158 15 0	are of an engrossing character, and mun
59	Revilgunge	66	49	29 149		17 8 6 850 0 0	cipal cases can generally occupy only a ver
60	Monghyr	437	53	149	20	75 4 0	Suco the withdrawal of police service
gt !	Blagulpore	223	237	81		186 13 0	i from municipalities the mount for to-
62	Colgong	140	142	14		275 13 0 8 0 0	vention of nulsances and the proper maintenance of sanitary condition at
64	Sahobgunge	253	219	34		91 7 0	I municipal prosecutions only, and it mus
85	Balanore	141	104	87		120 12 6	be readily admitted that a bench coust tuted exclusively for such cases woul give far better results than at present. The Commissioner of the Division his requested the Magnetrate of the distra- to take steps for the creation of a Mun- cipal Seach at Furresel pore. There were no Municipal Bonches
68	Cuttack	53	40	"1	*****	218 10 B	Balasoro and Cuttack. The cases wer tried by Stippondury Magistrates an

	12.	Cas	os f	or	the	ŀ	reach	of	con	servancy	bye-laws and for other
			Ranci	hi.	Hazarib	a:h.	Chattra.	Chyeb	esen.	Purula.	offences under the Munici-
	Number of cases		520	•	28		82	2	b	50	pal Act in the Municipali-
	of perseconvicted. Number of perse		510		46		101	10	8	60	ties of Ranchi, Hazari-
			10		7		•	,		6	bagh, Chattra, and Chye-
	under trial at	tne									bassa were tried by the
	GIUND OF FIND A		•••		2		•••			•••	regular judicial officers in
	Amount of fin	es			Ra. A.	P.	Rs. A. P.	Rs.	A. P.		the districts. The table
	realized	•••	248 8	6	27 0	0	92 15 0	13	0 0.		in the margin shows the
:	number of	f ca	LEGE (	dec	ided	by	them.				

13. Assessments.—In the statement below is shown the mode of assessment in vogue in each Municipality in these Provinces, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1885-86:—

				Mode of assessment	Rate at which the	ABSESSMENT M	REVISION OR NEW ADE DURING THE CKAR.	
Nat	mes of Munic	npalitie	6.	Mode of assessment	amessed tax is lovaril.	Increase in income.	Decrease in moone.	REWARES.
1.	Howrah			House rate	74 per cent, on value of holdings.	its. 1,030 quarterly	.	
2.	Balı			Tax on persons	. According to dircum-	Ra. 485 annually	.	1
3.	Honghly			Tax on holdings	stances. 63 per cent,	ł	ĺ	
4. 5.	Beramporo Utterpara			Ditto		į	i	
6. 7.	Bandyabati Bhuddessur	•••		Tax on persons	·D		Ra. 898-8	Decrease due to the burning of the Scoraphuli hat in April 1885.
8. 9.	Kotrung		-	Ditto				Scoraphun nat in April 1885.
10.	Bansba mh Burdwan	***		Tax on holdings		ł		1
11. 12.	Culna Cutwa	•••	ا	Tax on persons		į	1	
13.	Damhut	<del></del>		Ditto	:	•••••	Decrease; amount	
14,	Rancegunge			Ditto	.11		not reported.	In Rancogunge the substitution of a ter-
					The tax is lowed			on holdings for the fax upon person
15.	<b>Assensole</b>	•••		a10+114	according to cir- cumstances and property of the tax payers within the Municipalities.	*****	******	In Ranceguage the substitution of a tax on holdmas for the fax upon persons has been anothering, and will be intro- lused by the control of the control of holdmas has been successful of holdmas has been successful of a sa proposal for the sheltten of the man proposal for the sheltten of the proposal for the sheltten of the same proposal for the sheltten of the same proposal for the sheltten of the same proposal for the sheltten of the field of the sheltten of the sheltten of the effect the joint of the sheltten of the erament order sanctioning the most
14. 17. 18.	Bankura Bishenporo Boory			Tax on persons Ditto	: ]	No increase.	Ba. 423.	or man delication
19.	Midnepore Tunkok			Tax on holdings	74 per cent.	Re. 1,528		In Midnapore the presentation was recorded
20. 21.		•	-	Tax on persons	According to circum-	}	1	by an officer who was pant Rs. 200 for
22. 21. 24.	Chunderkon Ramjibunyo Khirpai	re re		Ditto Ditto	stances and pro- perty.			In Midnapore the assessment was revised by an officer who was part Rs. 300 for the work. In Chunderkona, Ramp- hungare, and Khirpai very little varia tion in the meaning was caused by the revision of assessment made during the
25.	Raburbs of C	alcatta		Tax on holdings	7} per cent	Ra. 8,977 14 3	ľ	year.
21. 27.	Barnungore	ben	::	TWINS ACCORDING ULUSTANDES SIN	an officed rate at the at the was brite; go conf. up. u the the assersee.	Ba. 707 12 0 per		
26. 214.	Raipore Barripore	•••	. 1	ij s	25300	, 68 0 0	. [	
				\$ 2 ± 3	T # 10 4 8	, 4000		ĺ
81. 42.	South Dum- North Dum- South Barrae	Dum Dum	i	8 18 1	25.2		!	
53. 55.	South Barrae North Barra	kpore	i	persons incunitia of the ra	82559	l	ĺ	
5.		···	. [	upon per the cucu	There was no there was no the the the twee was no income of the			The assessment was revised during the
13. 14. 37. 5>.	Nathati Busirhat		: [	234	1 2 2 2 3	., 1,172 0 0	Small decrease.	year, but there was no susstantial increase in the demand.
۶.	Takı Badura			Tat u to t	Part 1 00	,, 90 4 A 78 6 U 591 15 U	1	
49	Goberdanga		::	, E	F"	78 6 0 591 15 0		
H.	Krishnasar Santipere Bansshat			lax on holdings	113	220 10 3		
N3.	Banachat Nuddea		- 1:		No firm rate "Louise	" 1vo 8 9	1	
17.	Knubten				according to circum-			
·7.	Kumerkhalı Meherpore			Tax on persons	secording to circum- stance of assesse. Generally at 1 per			
	Birmgore Jessore		٠ŀ	l'ax on boldings	71 per cant		Rat. 86 13 0	
49.	Kotechandpo	m .	- 1	1	No axed rate. Levied	A small increase.		
	Mobeshpore Satkhea Debhatta			Tax on persons	Mancers of management		,, 151 9 0	
			- 11	,	stances of assessed Generally at 1 pur- cent, on income,	Rs. 50 0 0		
i. !	Khulma			į į	cont. on income.			
6. 7.	Borbamporo Latuarh		٠ij	)		f Increase.		
	Junenero		н	Ditto	Ditto	<b>₹</b>	Decreme. Ditto.	
9, ]	Kandi	·	1	,		į	D	
	Rampore Bes	uleah	٠'n		At 8 annas per cent. on income.	** ***		A general re-ision of assessment was made in the Municipalities of Incre- ling, Dinagegore, Natroe, and Bogra, which is reported to have resulted in an increasa on the incume of each of the Municipalities. The caset amount of increase in each has not been stated.
			٠Ħ		income, From Re. 1 to Ra. 81			ling, Danagepore, Nattore, and Bogra,
2. 1	Dinagepore		·	Tax on persons oc-	Prom Re. 1-6 to Rs. 7		1	an increase in the income of each of
3. ]			. []	copying holdings according to their	per annum. No fixed rate,			of increase in each has not been stated,
i. i		··· :		property.	At t per ount. At t pie per rupes on income.			
	n		1!		Income.		'	
			1!		At 8 annus per cent, on income.			
		<b></b>	ľ		Ditto.		l	
9. 1 9. 1			1	Tax on annual value } of holdings. } (ax on persons	10 per cent 7è per cent. From 6 pies to Rs. 7 per annum.	*****		Owing to the hardship attending such a bigh rate, a diduction of 14 per cent, was made from every bill by the Muni- cipal Commissioners of Darjesling.
	Daeca		13	Tax on holdings	At 8 per cent, on	j	1	
	Narungunge -		1,		At 8 per cent, on annual value of hold- ings.	1	1	
4. (	Furreedpore Goalundo		13	Tax on persons	Levied according to	Rs. 400 perannum.	1	
š. i	Mauatiporo		15	po promotio III	property of the	wo her project.	i	

							ASSESSMENT MA	REVISION OR NEW DE DURING THE AR.	
Naı	mes of Mun.e	ipalitu		Mode of assessment in vogue,		The rate at which the assessed tax is levied.	Increase in income.	Decreuse in monto.	Remarks.
76. 77.	Burrsal Nalchiti	•:		1	Ì				
78.	Jhaiokatı		-	1	-		Rs. 1,453-7 per au num.		Assessment revised, but result not re-
79.	Perozepore	••	"	1	-		[]	1	In all the municipalities, where the
M).	Nasirabad Muktagacha			Tax on persons		Leved according to	Ra, 273 per an-		ment holdings used for public pur- poses were assessed under section at of the Municipal Act.
×	Jamalpere	•••	•	li	-	property of the	iì	1	,
81. 64	Sherepore Kishoregung	10		1			Rs. 254-0-6 per annum.		Assessment revised, but result not re-
85.	Hazitpore	•••	•••	j	-		Rs. 250 per an-		Ditto ditto.
841. #7. 88.	Chittagong ' Cox's Bazar Conullah	Fown 	:	Tux on holdings	"	At 73 per cent (Levied according to circumstances and property of the as-	**********	Assessment revised, but result report- ed to be not satis- factory.	In these Municipalities Governments buildings were assessed according to
RI+	Bruhmanhaa	ish	. :	Tax upon persons	[	BORNOUS.		Ma. 12-5.	their annual valuation.
99, 91.	Nonkhali Patna			Tax on holdings	- 1	l At 74 per cent	1		In this Municipality a revision of assess-
92 93.	Barh		•	Tax upon persons .		Levied according to circumstances and	**********	Rs. 2,273-6 per	Sultangunge and Maissiana Sherki.
34,	Gya			Tax on holdings .		property. At 7g per cent,	Rs. 1,500 per an-	annum.	The result was an increase in the demand, but it is believed that the enhancement will be reduced to a con-
91 96.	Tikarı Daudnagar	:::	:	Ditto		Ditto,	num.		appeals  Assessment revised, but result not
97. 98	Arrah			H	- 1			1	known,
90.	Ihomraon			Tax upon persons	i	Levied according to	Rs. 83-12 per an-		
w.	Rhabtah	•••	***	1		property of the	oum.	1	
01. 92.	Jugitispore		•••	L	- 1	AKRAMOUS.		1	Assessment market but a to
03. 01.	Mozufferpore Happore		•••	Tax on holdings	- 1	At 74 per cent		***********	Assessment revised, but result not known set.
16.	Laigunse Sitamu bi	.:	:	Ditto Tax upon persons	1	Date. Levied according to circumstances and property.	Rs. 84 per annum,		
07.	Imridunga	•••		Tax on holdress .		At 7% per cent	*****	***********	Assessment revised under section 97. The demand came up to Rs 22,3014.
ŋ9.	Roserah Madhubum	::	-	{Тах пров ретзова		Levied according to circumstances and property.	Rs. 455-14-3 per annum.		but was subsequently reduced on objections to its, 20,960-6,
10 11.	Chuprab Revilgungo	• •	•••	Tax on holdings		At 71 per cont	Rs, 805 per annum.	1	
12.	Sowan Molibari			Tax upon persons	3	Levied according to circumstances and	•,	***************************************	Assessment revised, but the amount of increase in the demand has not neen
۱.	Bettinh	٠		,	U	property of assesses.		Rs. 56 per annum.	stated,
15. 16.	Monetter Jameinere	***		Tax on holdings	٠. ،	At 54 per cent, At 7 per cent.		i ma. oo per annum.	
17.	Enagelpore		•••	Inrio Tax on persons	"	At 5 per cent.			
15.			• • •	Tax on holdings	"	stunces and property.			The assussment of house tax was under
19. 20,	Purneah English Basi	ar"	:	)	'n	At 6 per cent. At 8 anuas per cent, per annum upon in-		Rs. 23 per annum.	revision when the year closed.
21. 22.	Ola Maldah Deoghur			Tax upon persons	1	come. According to circumstances.		Rs. 400 per annum	Due to the gradual falling off of the trude in the town and the moreasing poverty of the negatic
23.	Sahebrunge			Tax on holdings	1	At 84 per cent		**** **** *	poverty of the people. The assessment was revised in the latter
21 23.	Cuttack Kendenpural		•••	Tax upon persons	51	taved according to	Rs 878-41-0 per an-		part of 1884-25, but it did not affect the meomo much.
26.	Jagroro	•••	·	)	ť:	property of assessmen.	num.		
27. 28.	Protes Balasore	•••		Tax on holdings Tax upon persons	<u></u> [	At 71 per cent. According to circum-	Rs. 257-9-8.		
29.	Hazarıbaçb			Pa 44		stences and property. Duto	Assessment re- vised, but result not known.	**********	For the purpose of assessment the town of Hazaribach is divided into five blocks. In each block two Commis- sences make house to house oriquires
30.	Chartra	•••		intio	- 1	At 1 per cent. on in-	ADOWILL		and fix the assessment of each rate- payer. The assessment of each rate- payer. The tax is levied at the fixed rate
31.	Ranoni	•				According to circum- stances,	******	Rs. 12 per annum.	of 6 per cent, per annum on meomes.
12. 33,	Purulm Chyclmesa		<u></u> .	Ditto	:::	Ditto At 4 pics in the rupce on incomes,	Assessment re- vised, and will come into force in 1886-87.	Rs. 142-1-8 per annum.	In Purula the accessment is made by each Compissioner within his heat. It is then recessed by a Committee of three to minissioners. The rate varies from two pies to half a pie in the rupee.

14. During the year the provisions of the Bengal Municipal Act III

Fresh imposts levied during the (B.C.) of 1884, which provide for the levy of a year.

tax on carriages, horses, and other animals, were extended to the Municipalities of Bhuddessur, in the district of Hymensingh. Sanction was also given to the Commissioners of the Municipalities named below to charge a fee, under section 143 of the Act, for the registration of carts which are kept or habitually used within the Municipalities:—

(1) Berhampere, (2) Sherepore, in the district of Bogra, (3) Goalundo, and (4) Furreedpore. Authority was given during the year to the imposition of both the kinds of taxes mentioned above, namely, a tax on carriages, horses, and other animals mentioned in the fifth schedule of the Act, and a fee for the

registration of carts, in the Municipalities of Mozufferpore, Sewan, in the district of Sarun, Sahebgunge, in the district of the Sonthal Pergunnahs, and in the Cuttack Cantonment.

Extension of the various parts of the Municipal Act and bye-laws sauctioned during the year. 15. The conservancy provisions contained in Part VI of the Municipal Act were, during the year, extended to the Municipalities named below:—

Bansbariah. Krishnagar. Assensole. 12. Burrisal. 3. Cut wa. 13. Kotechandpore. The Suburbs of Calcutta. 4 14 Perozepore. The South Suburban Municipality. 15. Goalundo. South Barrackpore. North Barrackpore. 16. Patna. 17. Bettiah. South Dum-Dum. 18. Madhubani. 9. Baduria. 19. Buxar. 10. Khulna. 20. Sahebgunge.

21. Kendrapara.

This increases the number of municipalities in which the conservancy provisions were in force from 103 to 124.

Part VII of the Act, which relates to water-supply, was extended to the

Darjeeling and Burdwan Municipalities during the year.

Part IX, which regulates the construction and cleansing of latrines, was previously in force in 15 municipalities, and, during the year, was extended to 16 towns, bringing the number up to 31. It was extended to the following towns:—

Howrab. Nattore. 2. Midnapore. 10. Madaripore. 3. Soory. 11. (loalundo. Assensole. Furreedp
 Burrisal. Furreedpore. Culna. Baidyabati. 14. Arrah. Baranagore. 16. Sahebgunge. 8. Darjeeling.

Part X, which contains provisions for the regulation of markets, was, at the close of the year, in force in 43 municipalities, as compared with 30 at the close of the previous year. It was extended to the Municipalities named below:—

Midnapore.
 Hooghly and Chinsurah.
 Assensole.
 Chuprah.
 Revilgunge.
 Outwa.
 Goalundo.
 Furreedpore.
 Chattra.
 Chattra.

Part XI of the Act, which prescribes rules for the registration of births and deaths, was extended to the town of Assensole during the year.

Bye-laws were framed by the Commissioners of the following Municipalities and approved by Government:—

1. Darjeeling.
2. Rampore Beauleah.
3. Chittagong.
4. Durbhunga.
5. Colgong.

16. Rectification of Municipal Boundaries.—The Commissioner of the Burdwan Division submitted, on the 20th February 1885, a copy of a resolution passed by the Municipal Commissioners of Bankura, recommending, under section 9 of Act III (B.C). of 1884, the exclusion of the villages of Sanbanda and Bejgram from that Municipality. These villages were united with the Muncipality in 1879. At that time the majority of the inhabitants were carters and lived by carting goods; they have now given up that trade, and at present three-fourths of the population are engaged in agriculture. The proposal was sanctioned by Government in May 1885.

proposal was sanctioned by Government in May 1885.

17. In January 1886 the Commissioner of Patna reported that the limits of the Bhabua Municipality, in the district of Shahabad, might be extended so as to include within them the villages of Khelaspore and Seon. Three-fourths of the adult male population of the villages were chiefly employed in pursuits

other than agricultural, and the villages lay within a mile from the Municipality. The Municipal Commissioners at a meeting recommended the proposal, and the sanction of Government was accorded to it with effect from the 1st July 1886.

18. In the month of March 1886 it was brought to the notice of Government that in the definition of the boundaries of the Gya Municipality, published in the notification of 9th June 1873, the western boundary was described in a vague and indefinite manner. It was therefore resolved by the Commissioners to revise the limits of the Municipality, with the object of giving it a well-defined boundary. After some correspondence, the proposal received the

sanction of Government on the 22nd February 1887.

19. About the commencement of the year a proposal to extend the limits of the Roserah Municipality, in the district of Durbhunga, so as to include within them the villages of Damodurpore, Luchmipore and Sahiar, was received. These villages adjoined, and were inhabited by persons who carried on trade in, the Municipality. Difficulty was consequently often experienced in collecting taxes from persons who had shops in Roserah, but who removed to their permanent homes in these villages when the business season was over. The sanitary condition of the villages was also very bad. For these reasons they were included within the limits of the Municipality by a notification dated the 16th January 1886.

20. The municipal limits of the town of Madhubani included only a portion of a village called Bhawra. The majority of the inhabitants of the excluded portion of the village were non-agriculturists. The grounds of their exclusion from municipal supervision, if any existed in the beginning of the Municipality, did not exist now, and the Commissioners resolved to rectify this anomalous state of things by bringing within the limits of the Municipality the remaining portion of the village. The proposal received the sanction of

Government with effect from the 1st July last.

#### INCOME.

21. The year opened with a balance of Rs. 4,98,490, and the income of the year was Rs. 26,32,864, making a total of Rs. 31,31,354. The following statement shows the municipal income of the year as compared with that of the previous year:—

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	, m	BURDWAY DIVISION.	DIVISIO	35.	T.	PRESIDENCY DIVISION.	( Divisi	, KO	RAJSHAHYB DIVISION.	MYB ION.	DACCA DIVISION.		Chittagoso Division.	0.20	PATEA DIVISION.		BHAGULPOBE DIVISION.	M. W.	ORISSA Divisios.		CHOTA NAG-	104- 1104	TOTAL.
HEADS OF RECEIPT.	Ĥ	Howrah.	Other	Other Munici- palities in this Division.	Suburbs of Calcutta.	bs of its.	Other Municipalities in the Division.		584-66. 1	165-86. 14	184-66, 1995-86, 1894-95, 1855-96, 1994-95.	- 25		1585-66. 18	# # # # # # # # # # # # # # # # # # #	85-96, 18	14.85	5.96	16 - 5681 15-1681 15-1681 15-1681 16-1681 16-1681 16-1681 16-1681 16-1681 16-1681				-65.
	1884-85.	1885-96.	1884-35.	1885-98.	1885-86. 1954-85.	1885-90, 1881-55, 1885-86,	1884-55.	1885-86.					-								-	-	
1. Assessed target	A	á	ā	ä	ĕ	á	á	ä	, g	- sá	18		a di		#	<b>#</b>		# #	 	ei ei			a a
(a) Conservancy cess		•	107,28		26,757, 1,12,694 1,15,942	1,15,942	1	2,659	376	12,469	37,237	42,242	8,89	3,724	17,741	8,880	6,561	6,885	-	<u>.</u> !	<u>.</u> 	2,75	
(b) License on trades	İ	8,310		1,100	5	10,172	ŀ	212	-	:		<u> </u>	<u> </u>	-	!	·	ż	2	<u>.</u> 	- <del>-</del> -	<u>.</u> :	-	151
(c) Tax on persons according to circumstances and property	-	-	478,57	72,198	I		1	1,68,732	52,003	56,092	46,305	46.913	8,558	19,400	18,333	89,383	10,425	P.726		31,424	21,649	20,747 2,23,307 5,04,525	0,307
(d) Tax on owners, according to the yearly value of houses and lands, owned by them	1.49,828	1,38,763		1,00,225	90,415, 1,00,325, 2,45,509 3,39,585	2,39,585	2,09,813	36,660	58,117	42,199	09,160	70,459	20,574	11,827 &	2,15,132 1,	909'29'1	, igi , igi	98,189		10,067	<u>.</u>		1,35,560 8,66,307
(e) Water tax	:	_	i	1	i	;	1	-	-	9.830	-	<u> </u>	<u>-</u> 1			 !	<u>.</u> !	-	· }	:		-	9,830
NESS BE	9,508,	8,939	8,69,6	22,681	88,930	47,277	27,746	27,230	14,717	14,894	7,354	6,740	2,287	12,27	18,658	16,394	13,890	15,214	4.154	5,356	12,21	1,095 1.72,996 1,69,357	96.
	1	-	8,556	25,788	- 48°	2,153	346,28	*67'83	5,083	6,866	15,695	15,548	8,457	908,6	41,687	32,948	22,572	20,186		10,831	<u>.</u> ¦	 	1,39,457 1,44,057
4. Other taxes— (a) Pees on musical processions	-		l	I	]	-	•	}		!	 i		1			es es	<b>4</b> 16	E					416 1,222
(b) Tax on coal and on brick and							i	988	- : !			 :					£	ີ ສີ	 	<u>.</u> 1	 		\$74, 9,718
6. Miscellaneous receipts			20,909 1,46,998			94,30	41,969	46,513	83,852	77,478	603,326	53,564	27,033	15,771 1,09,538	09,539	97,092 1,	1,83,831		11,411	18,094	382,41	16,063 6,73	6,77,148, 5,54,828
:		1	i	, 1	1	-	26	-	-	:		-		240		-	2,000	 	<u>.</u> ¦	<u>.</u> 	<u>.</u> 		2,30%
a and advances	*	8	8,219	22,875	14,127	28,190	1,707	6,028	2.794	2.436	11,734	1,146		25	1,185	7,618	3,901	17,459	- -	=	-	88	38.545 86,741
Total	2,44,461	2,34,766	8,71,187	3.30,606	2,44,481 2,34,766 3,11,187 3,39,606 4,63,418 8,39,130 3,01,477 3,13,715 2,00,695 2,2,331,2,42,714, 2,37,512	8,28,120	8,04,477	3,12,715	2,06,093	2.128.	44. 24. 24. 24. 24. 24. 24. 24. 24. 24.		70,440	CS,488 4	16,484	63,488 4,16,464 4,61,049 2,43,739	43.739 1.	1,95,944	8869	16,693	88,308	35,461 26,65,997 26,72,864	5,997,96,9

22. The differences under (c) and (d), tax on persons and tax on owners, are due to a re-arrangement in the exhibition of the actual receipts under each head in different Municipalities. The decrease under "Miscellaneous" requires explanation. It is due to last year's receipts having included Rs. 88,083 on account of donation and sale proceeds of Government promissory notes for the water-works at Burdwan, and a sum of Rs. 67,695 sale proceeds of the ranges of shops belonging to the dispensary at Monghyr, and temporarily credited in the municipal funds for safe custody.

23. Grant to Municipalities.—'The following grants, aggregating Rs. 30,954, were made to Municipalities during the year from provincial or local

funds:---

NAMES OF MUNICIPA	LITIES.	Amount of grant.	Purpose for which the grant was given.
		Rs.	
1. Burdwan		983	Granted by Government as aid towards the maintenance of schools within the town.
2. Midnapore	•••	130	Granted by Government for the maintenance of the girls' school transferred to the management of the Municipal Commissioners from the hands of the Local Committee.
3. Baidyabati		99	No explanation given of this item in the Commissioner's report.
4. Soory		18	Received from the Mallet Fund as contribution towards the main- tenance of the Local Charitable Dispensary.
5. Lalbagh		3, <b>6</b> 00	Granted by Government on behalf of the Nizamut for the con- servancy of the city.
6. Sherepore	•••	105	Granted by Government for the purpose of helping the Munici- pality in removing dead bodies, pulling down damaged buildings, &c., after the carthquake of July 1885.
7. Darjeeling	• -	7,534	This amount represents grants inside by Government from the Darjecting Improvement Fund and from Provincial revenues for the purposes stated below:————————————————————————————————————
8. Kurseong	•	800	Granted from the Darjeeling Improvement Fund for the extension and improvement of water-works.
9 Julpigoree	•••	1,517	Given by Government from Provincial Funds for the refund of taxes illegally collected during the period when the defunct union of Julpigoree had no legal status for imposing taxes.
10. Gya		9,549	Granted from the Lodging-house Fund for expenditure on roads and buildings.
11. Sasseram		1,205	<b>)</b>
12. Sitemarhi	•••	200	No explanation given of these items in Commissioner's report.
13. Bettiah	••-	605	
14. Deoghur		210	Granted by the Ledging-house Committee from the funds at their disposal for purposes of conservance.  Granted from the Ledging-house Fund for the following purposes:—
15. Poorce		4,500	
	ŀ		$\mathbf{R}_{\mathcal{B}}$ .
			Conservancy and medical charges 3,000 Construction of Upper Armstrong road 1,100 Construction of cremation enclosure 400
			Total 4,500
16. Cuttack		200	From the Cuttack Government Khas Mehal Improvement Fund for the improvement of the town. It was utilised in draining a very
Total	••-	30,954	an improvement of the town. It was utilised in draining a very unhealthy part of the town known as Mehendipore. This grant has not been shown in the accounts submitted by the Commissioner.

24. The amount raised by local taxation increased from Rs. 19,47,414 to Rs. 19,93,461, the difference being Rs. 46,047. This is equivalent to an increase of 1.454 pies per head of population, the exact amount last year having been 12 annas and 1.93 of a pic, while this year it is 12 annas and 1.647 pies. As the population was 26,27,856, while the income was Rs. 26,32,864, the income was almost exactly equal to one rupee per head.

#### EXPENDITURE.

25. The year closed with a balance of Rs. 3,95,675. The following statement shows the various heads of expenditure during the year:—

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	Brai	OWAN D	Всариля Вічляюя.		PRESI	PRESIDENCE DITTSION,	TISTOR,	¤	BAJSHAHYE Division.		DACCA DIVISION.		Christons Division.	T D	DIVISION.	DIVISION.	ION.	DIVISION.	-	NAGPORE DIVISION.		Total.	
HEADS OF EXPENDITURE.	Howrah Municipality.	-	Other Munici- palities in this Division,	1	Suberban Municipality.	i	O her Munici- palities in this Division.	i i i i				_											4
	.dr-44g	-96-988	99-168	.88-868	198-5661	1982-90	'C9-1-81	98-588	'98-1981	"UK-9881	1896-86.	1984-82	188-2881	1884-86.	.ns-chaj	IHHPH2	1882-ug	28-9681	98-9881	1882-80  1484-80	1894-8		1892-96
	1 4		I å	-		-	-		1-	-	Rs. Rs.	ā	ě.	E.	BS.	æ	ä	æ	Rs. Rs.		. B.B.		B.
1. General establishment, including col-	23,802	28,757	82,193	31,996	36,921		\$		নী	- 2	<u></u> -	24.217 6.15P	6,790	55,473	67,531	17,184	17,514	9,455	10,283 4,	4,531	5.35 2,75,013		2,98,324
. ig		3	š	1.893		26.017	#	ş	- 56	202		316	*	25	ť	-	 - !	8			_a_	11,479	87,490
(b)—Establishment and apppliances for lighting		86.8	36,38	8	34.237	33,803		*,073	6,363		6,997 8,18	8 	š :	25,891	058,52	8,276	8,108	5,667	5,167	<b>:</b>	2 :	25,953 10,953	1,31,295 52,365
S. Public health - (a) - thirths and daeths	•		E		1,393	1,365	. g		133	- L	75			ž	- 05E	3	8	 	88	- 35		- 52.	6,451
(b) -Buildings and other works (erection of slaughter-houses,			_		•		2	- 60		535	2.197	5.549 1,312	 	96.	\$1,83 \$1	1,430	 	1,127	1. 1.		2,415 66	980,380	68,957
ines, &c.) tirs (to mar)		_	27			- 1	1	·	•		•		18	3,356	4,948	180,3	2,597	à	1.36	- Te	1,251	15,280	\$3,109
(d)—Maintenance of medical institu-	. 68.	2.837	24,923	8	88.6						55.50	32,550 11,513 127, 285	10,622	2,340	51,891	15,420	14,858	6,376	. 186. 187	2003 2156 3.	5,630; 1.89 354, 13	13,071	15,246
(c)—Vaccination establishment (f)—Water-works establishment and	8 .		1,63	24.546	Z, 01	-	8,315			6.637		8,330	1,215	8	87 57	989,686	80,089	829	115	<u>8</u>	22: 2,34,057	6	85,945
(g) — Establishment and appliances for watering roads (h)—Road eleming establishment (i)—Conservancy	9,6,87 00,50 9,80 9,80 1,80 1,80 1,80 1,80 1,80 1,80 1,80 1	4 586. 586. 1987. 1988.	80.5	12,128 11,188 1,188 1,188 1,188	25, 25, 25, 25, 25, 25, 25, 25, 25, 25,	2202			2,148	2,490 10,992 11,297 10,533	1,773 3,603 21, 1,553 4,275 6,	8,872 8,077 8,077 8,584 8,584 8,584 8,584 8,584	8475 8215 8215 8215 8215 8215 8215 8215 821	14,741 8,916 91,47×	14,976 10,943 4,187	8 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	878 8, 901 8, 914	1,640 14,634 7,278	1,25% 2,377 3,599 8,599	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	8,050 1.871 1.871	25,736 1,525 1,525 1,550 1,550	57,735 1,11,285 5,86,124 64,946
(f) Other measures—Establishment for market, alonghter-houses, a public markets, &c.				20,69±	3,00,	3 0,00° 8	89. 19.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10.05 10			24	6,009 10.	10,01	26.00 26.00	11,550	3,94k 11,372	7,748	5.692	3,194	3,421	1,514	28	25,5% 26,7% 28,7%	11.781
meds, establis	- 5		81,131		<u>-</u> -	18,346, 1,0	7,914. S	P9.44%	. 1983. B.	97,478 838	64.240, 42.	57.52 e17.33	51 T	340	86 E88	26,293	47,886	15,339	15,824 6	8 926'9	6,015 6,39	3,89.912	5,71,728 2,928
ed Printing.		;	2	98	- 66	586	1896					34.5	- 5	56 66 67	9.01	2,335	2,188	1,638	1,492	13	27.5	33,500	36,233
6Contribution to local or provincial			SS	118			3,546	1,000	98.5	1,515	88	86 	141	8	1,679	1,165	1,237	1,357	2,825	1,167	20	11,18# 	858,6
nstalments  and advan		*	4 4 4 2 9 4 4 2 9 4 4 4	- 00 882 68 - 4 4 68 7	#12	12 12 12 12 12 12 12 12 12 12 12 12 12 1		7.98	5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5878	1.00 g	5.455 2.455 2.603	\$ 15 £	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	125	8 3 4 8 8 3 4 8 8	3,163	9,	2.619	21.316.	3,1,8 8,1,8	12,824 9,642 56,197 1,70,735	14.940 9,543 80,812 2,01,986
8 Miscellaneous Total	2,48,579	2,30,970		1 *	4,36,348 5,	جي ا	1	6.		·~	9	1. 12	8,17	4 4,72,061	113,715	3,14,148	1,85.246	76,902	73,660	38,751, 40	40,408 28,06,543		27,35,679
		-		-	-	-	-	i	-														

The statement shows a decrease of a lakh and a half in the expenditure under 3 (f) "Water-works, establishment, and repairs." This is due to the completion of the Burdwan water-works, and to a decrease in expenditure on the water supply scheme for Bhagulpore. There is a marked increase under the head "Public Instruction." The charge under the head of "Miscellaneous" is almost entirely due to buying and selling of Government securities this year and last year in the Municipality of the Suburbs of Calcutta and of Monghyr.

27. Rs. 15,225, as against Rs. 13,071 in the preceding year, was spent on vaccination. The statement below shows the results of vaccine operations carried on during the year in Municipalities and

Vaccination. public dispensaries :-

			BR OF PE			TAGE OP	STER	NOTH OI	VACCII	NE ESIA	вътеп-
Number of Municipalities and dispensaries to which vaccinators were attached.	vaccinators	Male.	Female.	Total.	Primary.	Revaxination.	Deputy Super- intendent.	Inspectors.	Head vacrina-	Vaccinstors.	Licensed vac-
170	226	48,983	36,789	H4,822	94.21	65:83	1	э	1	221	50

28. The subjoined statement shows the number of vaccinations which were performed with bovine lymph during the year under review in some of the Municipalities in Bengal:-

1111 1111	_ / ,	-		, and and a second		n was			
				PRI	eary.	RE-VACO	INATED.	PRROFES	TAGE OF The Cabbs.
Description of virus.	Careles.	Num- ber of	number vaccinat-	480	Suc.	ŕ,	- FE		atton.
		arcas.	ed.	Number cinated.	Number cessfully c usted.	Number va v.nst	Number suc- centully re- vareinated.	Primary.	Re-vace,nation
			<u> </u>	3.5	282	N. N.	N 50	E	Se .
Direct from call	Central depot in the Suburbs of Calcutta.		1,839	1,228	1,129	116	50	94 23	43.10
With calf it mph in tubes . It arm-to-arm transmission of lawine lymph.	Manicipalities Ditto	18 6	3,109 7,806	3,144 7,76N	2,607 7,394	24 35	18 19	82.18 84.83	75-00 50:00
on invente tympts.	Total	24	12,313	18,155	11,189	175	87	10076	56 83
								· · · · · ·	

29. During the year the Compulsory Vaccination Act V (B.C.) of 1880 was extended to the Municipalities of Mozufferpore, Arrah, Serajgunge and Chattra. The Bill to amend this Act, referred to in paragraph 89 of the report for 1884-85, received the assent of the Governor-General on the 5th March 1887, and is styled as Bengal Act II of 1887.

The table below shows the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination in

connection with their sanitary duties :-

	. 11.5%	1.20.3	*****	2.27	·	p-22.	By THE D Com	EPUTY SANITARY MISSIONERS.	BY THE DEPUTY	SUPERINTENDENTS INATION.
	•	Circli	BB.				Number of officers.	Number of villages inspected.	Number of officers.	Number of villages inspected.
Metropolitan Darjeeling Ranchi Sonthal Pergunna Orissa Behar	ha 			· ::: :::		::	1 1 1 1 1 1	306 900 281 345 1,185 440	There were no De in those Circles.	2,155 175 60 outy Superintendents 2,880

The remarks contained in paragraph 2 of Home Department's letter No. 55, dated the 14th May 1886, concerning the amount of inspection work done by certain Deputy Sanitary Commissioners and Deputy Superintendents

of Vaccination in their capacity as sanitary inspectors, were communicated to the Sanitary Commissioner. It has been explained that the disproportion observed in the work of the various officers was nominal and not real, as the officers who showed less sanitary work had done more vaccination work. The Deputy Sanitary Commissioner of the Sonthal Pergunnals Circle inspected no less than 1,002 villages in connection with his duties as Superintondent of Vaccination. In the Darjeeling Circle the outturn of work was necessarily small, as some of the northern districts comprised in the Circle are sparsely peopled, and the villages are scattered wide apart, and are so difficult of access and so extensively divided by natural barriers that to visit and inspect one is equivalent to doing the work of four or five villages in many other parts of Bengal. The Deputy Sanitary Commissioner of the Eastern Bengal Circle has been removed from the Sanitary Department for neglect of his duties. His work for the year 1885-86 has not been shown as he did not submit any returns for the year, though repeatedly called upon to do so by the Sanitary Commissioner.

32. Burdwan Division.—In Burdwan the regular supply of filtered water

32. Burdwan Division.—In Burdwan the regular supply of filtered water commenced from the 1st Docember 1884. The cost of the water-works amounted up to the close of the year 1885-86 to Rs. 2,21,430, including cost of maintenance. It was met as follows.—

			Rs.
By loan	•••		1,00,000
From Government as a contribution	•••	•••	50,000
From the Maharajah of Burdwan as a co	ntribution	•••	50,000
By the sale of the Joojooty sluices	•••		11,000
	Total		2,11,000

It is proposed that the remainder of the cost as well as the amount of certain bills still due to contractors (which will bring the total cost up to Rs. 2,36,000) shall be paid by a loan of Rs. 25,000, which the Commissioners intend to raise The works have proved of great benefit to the in the open market. inhabitants of the northern portion of the town in which the pipes have been laid. The water is drawn from the Banka river behind the Kanchannagore weir, and pumped by engines into three settling tanks. The water then passes into two filters, from which it runs into the clear water reservoir, and it is finally pumped into the pipes and distributed throughout the town. In paragraph 92 of the report for 1884-85, it was stated that the Commissioners had sanctioned house connections which were soon to be carried out. This work was effected during the year under report, and 64 houses were connected with the service main. In Soory the Municipal Commissioners reserved a tank exclusively for drinking purposes. It was cleaned during the hot season, and a filtering drain constructed on its bank with a view to purifying the water of the surface drains which discharge into the tank. The cost incurred for this purpose amounted to Rs. 623.

In the Hooghly and Chinsurah Municipality the Commissioners set apart during the year four tanks for the supply of good drinking water. Mr. Scott, the Government Engineer, whose services were lent to the Howrah Municipality for the preparation of the plans and estimates of the scheme for the supply of filtered water to the riparian Municipalities lying between Howrah and Scrampore, fell scriously ill shortly after the commoncement of the work, went on sick leave and died. An application was again made to Government for the services of another Engineer, but as no officer was available, the work remained in abeyance. The Municipal Commissioners have since resolved at a meeting to accept the services of Mr. D. Anselmo for the purpose of making a survey and preparing a detailed map of the Municipality. In Tumlook the Commissioners caused two tanks to be cleaned during the year at a cost of Rs. 314, and seta part for the reservation of drinking water. The Commissioners of the Chunderkona Municipality obtained a large tank in the heart of the town ou permanent lease, and reclaimed it at a cost of Rs. 1,020. It has been set apart for drinking purposes. In Khirpai the Commissioners reclaimed an old tank situated in a thickly-peopled part of the town at a cost of Rs. 200.

- 33. Presidency Division.—The Commissioners of the South Suburban Municipality excavated a tank for the supply of drinking water. In Santipore, the Commissioners acquired an old foul tank called Chorcpukur, at a cost of Rs. 2,524, and re-excavated it. The Municipal Commissioners of Meherpore dug three wells during the year for the supply of drinking water to the people living at a distance from the river Bhairab which flows past the town.
- 34. Rajshahye Division.—The Commissioners of the Darjeeling Municipality discussed the question of increasing the quantity of the supply of water in order to allow house connections to be made with the main pipes, and a second spring was tapped during the year. A new hydrant was creeted on the cart-road, and another on the Ferndale road, at a cost of Rs. 916. Part VII (Water-supply) of Act III (B.C.) of 1884 was in force in the Municipality, and a water-rate of 3 per cent. per annum was levied from the lat May 1885. In Nattore, the excavation of a tank for the supply of drinking water to the people of the Burgacha ward of the Municipality was commenced during the year. In Pubna, four masonry wells and cleven ring-wells were sunk during the year in different parts of the town. In Scrajgunge, twelve wells with potters' rings were during the year. The Commissioners incurred an expenditure of Rs. 552 in deepening a channel which connects the Dhanbundee river with the Rowhabaree river. In the Kurseong Municipality the Commissioners laid during the year three branch lines of pipes and constructed a bathing platform. A fourth line was also opened for the supply of water to the shop-keepers and people of the western section of the bazar near the Kurseong dak bungalow. The total expenditure incurred for the purpose was Rs. 980, of which Rs. 500 was received from the Darjeeling Improvement Fund.

35. Dacca Division.—In the Furreedpore Municipality the Commissioners re-excavated two tanks at a cost of Rs. 1,600. In Goalundo the Commissioners spent Rs. 379 in excavating two tanks in the town. In Nasirahad, in the district of Mymensingh, a tank, called the Dungabari tank, was reexcavated at the expense of the Municipality. It has been reserved specially

for drinking purposes.

36. Bhagulpore Division.—The Commissioners of the Monghyr Municipality converted during the year six unprotected wells into substantial masonry ones. All the wells are reported to have 16 feet or more of water, and are much prized by the residents. In Jamalpore two masonry wells were constructed in the villages of Jahangira and Keshubpore at a cost of Rs. 333. The water of most of the wells is considered to be impure. To remedy this want of pure water, the East Indian Railway Company intend to supply water from the hills. The works, which are estimated to cost Rs. 64,807, have been taken in hand. In the Bhagulpore Municipality the construction of the water-works referred to in paragraph 98 of the report for 1884-85 was not completed; they are estimated to cost Rs. 2,65,697.

37. Orissa Division.—The Commissioners of the Jajpore Municipality spent Rs. 25-7-9 in filling some of the wells in the town. In Kendrapara the

expenditure for this purpose was Rs 28-6 only.

38. Conservancy.—Burdwan Division.—In Raneegunge the Commissioners introduced into the Municipality the system of removing sweepings by contractors. In Bali the town sweepings were utilized in protecting the Strand

from the encroachments of the river. In Midnaporo the supervision of the work connected with conservancy was delegated to the committees of the six wards into which the town is divided. It is reported that the committees performed this duty with care and attention. Each committee was allowed a certain number of jemadars, coolies, carts. &c. The total strength of the conservancy establishment consisted of 1 overseer, 10 jemadars, 1 sirdar cooly, 75 coolies, 14 melters and 2 keepers of bullocks.

39. Part VI (Conservancy) of the Bengal Municipal Act was in force in the Municipalities of Burdwan, Culna, Cutwa, Raneegunge, Soory, Howrah, and Midnapore. In Hooghly and Chinsurah, Serampore, Baidyabati, Bali and Bankura, portions only of this part of the Act were in force. Part IX (Latrines) was in force in the Municipalities of Culna, Raneegunge, Soory, Hooghly and Chinsurah, Serampore, Baidyabati, and Bhuddessur. In Howrah the various trenching grounds leased by the Municipality have become so saturated with

night-soil as to require rest and to have some feeding crops grown on them in order to revive their deodorizing properties. A scheme for the removal of night-soil beyond municipal limits by means of a light tramway is under contemplation by the Municipal Commissioners, and the sanction of Government has been given to raise the sum of Rs. 50,000 by a loan in the open market for the execution of the scheme. Part IX of the Act is in force in this Municipal Commissioners.

pality as well as in Midnapore.

40. Presidency Division.—In the Suburban Municipality, the work of removal of sweepings and garbage was done by a contractor, who was paid Rs. 2,750 per mensem for the work. The whole of Part VI, with the exception of sections 239, 240, 241, 242, 252, 275 and 276, is in force in the Municipality. The removal of night-soil of the Municipality was also done by contract, and Part IX of the Municipal Act was in force in the town. The conservancy work of the other towns in the Presidency Division was not adequately attended to. In many places there were no regular establishments maintained for this purpose, and the means at the disposal of the Commissioners were often times so very slender that they did not allow large expenditure for the improvement of the sanitary condition of the towns. Part VI was in force in the following Municipalities in this Division:—

South Suburban, South Dum-Dum, South Barrackpore, North Barrackpore, Naihati, Goberdanga, Busirhat, Baduria, Krishnagar, Nuddea, Meherpore, Jessore, and Mohoshpore.

Part IX was in force in Baranagore, in the Tallygungo ward of the South

Suburban Municipality, Krishnagar and Jessore.

41. Rajshahye Division.—In the Darjeeling Municipality the street-sweepings and garbage were disposed of by being shot down the hill-side by means of a wire-tramway. In all the other towns of the Rajshahye Division the work was done by coolies and carts. Part VI of the Municipal Act was in force in the Municipalities of Darjeeling, Dinagopore, Nattore, Pubna, Bogra, Rungpore, and in certain mohullahs of the Rampore Beauleah Municipality. Part IX of the Act was in force in Darjeeling, Dinagepore Nattore and some mohullahs of Rampore Beauleah.

42. Dacca Division.—In this Division the work of conservancy and disposal of night-soil was performed under no regular system. Except in Dacca, there was no other Municipality where a regular establishment was maintained for the purpose. In the former city the sweepings and refuse were removed in carts and utilized in filling up coss-pools and filthy drains, called "gors." The total cost of the scavenging establishment amounted to Rs. 40,863-8-6. In Naraingungo, Furreedpore and Burrisal, the work of surface cleaning only was done, and the establishments employed for the purpose is reported to have been adequate. Parts VI and IX of the Municipal Act were in force in the Municipalities of Dacca, Naraingungo, Madaripore and Burrisal, and Part VI only in Furreedpore and Goalundo.

43. Inspection of Municipalities by the Sanitary Commissioner.—During the

In January. In August-continued. Goalundo. Cuttack. Julpigoree. In February. In November. Poorce. Krishnagar. Dinagepore. Suburbs of Calcutta. Khulns Rungpore. Burrisal. Bogra. Rampore Beauleah. In March. Pubna Midnapore. Rancegunge. In May. In December. Darjeeling. Hazaribagh. Ranchi. In August. Chychassa. Nasirabad. Purulia. Bankura Naraingunge. Furreedpore. Suburbs of Calcutta.

sioner visited the Municipalities named in the margin, and forwarded reports of his inspections to the Municipal Commissioners. He reported that of these towns, the sanitary conditions of only Darjeeling, Goalundo, Ranchi and Purulia were found to be fairly satisfactory. In all the rest, many sanitary defects of a more or less grave nature existed. The Municipalities of the Suburbs of Calcutta, Khulna, Krishnagar, Nasirabad, Furreedpore, Julpigoree, Rungpore, and Pubna were reported to be in the worst possible con-The Municipal Commissioners of

year, the Sanitary Commis-

dition, notably the first-named Municipality.

Dacca, Naraingunge, Dinagopore, Bogra, Rampore Beauleah, Purulia, Pooree, Burrisal, Hazaribagh and Bankura were found to have effected creditable improvements. There was retrogression reported in the condition of Furreedpore, Rungpore and Chychassa.

44. Registration of births and deaths.—The Act for the registration of births and deaths was in force in 117 municipalities; and the expenditure under this

head amounted to Rs. 6,451, as against Rs. 4,245 in 1884-85.

In Burdwan, both births and deaths were recorded. In the other municipalities of the district of Burdwan, deaths only were recorded. The work of registration was performed by the police in all the municipalities in this

district, except Culna, Howrah and Bankura.

In the Hooghly and Chinsurah Municipality the work was done by the collecting Ameens, who were granted an additional allowance of Rs. 4 each per mensem. The Municipal Commissioners of Scrampore employed one clerk at Rs. 10 and four mohurirs on Rs. 8 each per mensem for the purpose. In the other municipalities of the district of Hooghly, the Commissioners entrusted the duty to the clorks in their respective offices with a small increment to their pay. In the Municipality of Midnapore, births and deaths were registered by the second clerk of the Municipal Office. In the other municipalities in the district of Midnapore, deaths only were registered. The work in these towns was performed by the regular municipal establishment, and no extra remuncration was given. Part XI of the Municipal Act, which relates to the registration of births and deaths, was, in this Division, in force in the Municipalities of Bankura, Bishenpore, Midnapore, and the municipalities in the district of Hooghly.

45. In the Suburban Municipality, Presidency Division, the registration of births and deaths is conducted by the police. Each police thana forms a registering circle, and the police officer in charge is the ex-officio registrar of births and deaths, within his jurisdiction. Besides the above check, registrars are attached to each burning ghât and burial-ground. The hospitals, jails, public institutions, and coolie depôts submit their returns direct to the Municipal Office. Part XI of the Municipal Act was in force in the Municipality during the year. In the Municipalities of Baranagore, South Suburbs, Barripore, South Barrackpore, North Barrackpore, North Barrackpore, Nuddea, and Lalbagh, births and deaths were registered by paid agencies employed by the Municipal Commissioners. Part XI of the Municipal Act was not in force in any municipality except Nuddea and Lalbagh.

In Rajpore, Joynagore, North and South Dum-Dum, Baraset, Nailati. Goberdanga, Busirhat, Taki, Baduria, Krishnagar, Santipore, Ranaghat. Kumerkali, Meherpore, Birnagore, Kotechandpore, Moheshpore, Berhampore, and Kandi, the work of registration was done by the existing municipal establishment. In Jungipore the compounder of the Charitable Dispensary did the work for an additional allowance of Rs. 5 per mensem. In all the other municipalities the police kept the registers of vital statistics. Part XI of the Act was in force in the Municipalities of Krishnagar, Santipore, Ranaghat,

Meherpore, Birnagore, and Jessore.

46. In the Rajshahye Division the work of registration of vital statistics was performed by the police, except in Nattore and Rampore Beauleah. In the former, a clerk was employed for the purpose, and in the latter, the municipal pound-keepers did the work. Both births and deaths were registered in the Municipalities of Darjeeling, Rampore Beauleah, Nattore, Bogra, Sherepore, and Kurseong. In Dinagepore, Pubna, Serajgunge, Rungpore and Julpigoree, deaths only were registered. Part XI of the Act was in force in Rampere

Beauleah, Bogra and Darjeeling.

47. In the Dacca Division, both births and deaths were registered by the police without any additional cost in the Municipalities of Dacca, Furreedpore, Goalundo, Madaripore and Kishoregungo. In Naraingunge the work was done by a registrar appointed by the Municipality on a salary of Rs. 20 per mensem. In Nasirabad, Jamalpore and Sherepore, the work was done by one of the municipal officers on a small additional remuneration. At Burrisal, Jhalokati, Nalchiti, Muktagacha, and Bazitpore, deaths only were registered. In Burrisal and Muktagacha the work was done by the police, and in the others by the tax-collectors. In Perozepore neither births nor deaths were registered. Part XI of the Municipal Act was not in force in any of the municipalities of this Division, except Naraingungo.

48. In the Chittagong Division, the registration of vital statistics was conducted during the year by the police in all the municipalities, except at Brahmanbariah, where the work was done by a municipal clerk. Part XI was

not in force in any of the municipalities.

49. In the Bhagulpore Division, births and deaths were registered in the Monghyr and Jamalpore Municipalities by special registrars appointed for the purpose. In the Municipality of Bhagulpore the work of registration was done by the police during the first three months of the year. From July 1885, the Civil Surgeon's clerk was appointed the registrar. In Colgong the work was done by the municipal tax-collector, and in Purneah and Old Maldah by the police. In English Bazer and Deoghur, deaths only were registered at the police station. In Sahebgunge the work of registration was performed by the municipal employés under the supervision of the Vice-Chairman. Deaths only were registered. Part XI of the Act was in force in the Municipal employers. palities of Monghyr, Jamalpore, Bhagulpore, Colgong and Purneah.

50. In the Orissa Division, the police kept the registers of vital statistics in the Municipalities of Pooree, Balasore, Jajpore and Kendrapara. In Cuttack the work of registration was done by the pound-mohurirs. Part XI of the Act was in force only in the Cuttack Municipality in this Division.

51. In the Chota Nagpore Division the work of registering births and deaths was performed by the Civil Hospital Assistant in charge of the charitable dispensary on an additional allowance of Rs. 4 per mensem. Part XI of the Municipal Act was in force in the town. In the Chattra Municipality the Act for the compulsory registration of vital statistics, IV (B.C.) of 1873, came into force from 1st August 1885. The municipal clerk was appointed registrar of births and deaths on an extra allowance of Rs. 2 per mensem for this additional work. One of the collecting peons goes round the town daily enquiring about the births and deaths, and reports them to the registrar, for which he is paid an additional allowance of Re. 1 per mensem. In Runchi no vital statistics were kept during the year. In Purulia, births and deaths were registered by the municipal overseer on an extra allowance of Rs. 2 per mensem. Part XI was in force. In Chyebassa, deaths only were registered by the police.

52. Medical Relief (Maintenance of Dispensaries).- Exclusive of repairs Rs. 2,06,246, as against Rs. 1,99,486, was expended under this head.

following statement shows the number of dispensaries maintained:-

Names of Municipalities.	Names of Dispensaries,	Number of in- d or patients in 1865-86. Number of out- door petients in 1855-66.	Income of the dispensary.	Expenditure on account of the dispensary.	Ramares.
	•		Ra.	Re.	
Burdwan Cutwa	Burdwan Cutwa	789 8,688 56 14'9 daily.	974	5,197 603	These two dispensaries are maintained solely by itie Municipalities. The building where the Ranescurge Dispensary is located was given by the Bengal Coal Company in leu of a subscrip-
Rancegunge Damlat	Raneegunge Damhat	235 3,550 61	===	1,617 60	tion. The Cutwa Dispensary possesses a pro- nissors note of Ra. See only. This dispensary was temporarily opened by the Municipality during the last list sesson for the treatment of cholers patients.
Bentura Bisheupora Soory	Bankura Bishenpure Boory	} 282 4,183 6,476	{	1,770 752 	Maintained from municipal funds.  A donation of Rs. 1,000 was made to the dispensary by Raja Ram Ranjan Chukravarti, Rahadoor, of Hetampool.
Serampore . {	Serampore Hospi- tal. Rishra Dispensary	5,308 3.819	}	2,845	,
Utterpara	Utterpara	841 3,071		1,840	This dispensary was made over to the Municipality in July 1884. It possesses an annual moune of Rs. 1,300 from property endowed for its support by Babon Juykusen Monterjee and his brother the late Babon Rajkison Monterjee.
Baidyabatı Bhuildesur	Baidyahati Bhuddesaur	3,446		744	It is an out-door dispensary only.  This dispensary was obened during the year
Bah	Beames' Charit- able Disponsary.	1,785		490	1884-85.  This Mispensary was erected by the Municipality and called it the Beames' Charitable Dispensary, after the name of the Commissioner of the Division.
Howrsh	Howrah General Hospital			******	sion. The Municipality pays a monthly subscription of Rs. 200 to the hospital.

Names of Municipalities.	Names of Dispensaries.	Number of in- dvor patients in 135-36. Number of out- dever patients in	Income of the dispensary.	Expenditure on scroint of the dispensery.	Romanno.
		10,118	ita.	Ru. 5,941	The dispensary possesses the following properties:-
didnapore	Pearce Charitable Dispensary.	10,110		0,961	Ra.
					per cent, Government becurities for 6,500
fumiook	Tumlook	5,904		1,085	Calcutts Municipal debuntaries for Ea. 1,000 at the continuous per cent. Two estates, named Kangaingunes and Nasar grouns, yielding a rownine of Ra, 194 and Ra, 305 required, yielding a rownine of Ra, 194 and Ra, 305 required from the two castles, the custom were deviced about the year 17th by one Sandstoch to Mrearch the Non-Collector of the Midnapore distributions of the Windows of the Windo
Shattal	Ghattal	2,941		824	of Rs. 10 per measers.  The work of the dispensary was stopped for a time as the building was washed away by the flood during the year.
Chunderkons Kamjihunpors	Chunderkona	2,774 2,393		643 539	
Klurpsi Jobu ban Munici-	Ramiduuporo Khirpai 1. North Subur-	509 578	142 8,980	3,740 5,696	The hospital possesses an endowment of Rs. 10,000
pality.	ban Hospital. 2. Shumhhoo Nath Pundit Hospital.	11,791		1,936	The hospital possesses an endowment of Ra. 19,000 The Suburban Manicipality contributes Eq. 1,800 per annum for the support of the hospital. The Manicipality contributes Ra. 1,200 per annum for the support of this disposary. Notes to the annual of Eq. 3,900. The Manicipality makes a grant of Rs. 300 per annum to the institution.
	8. Aratoon Ap- car's Dis- pensary.	9,585			amount of Rs. 5,800.  The Municipality makes a grant of Rs. 300 pe annum to this institution.
South Suburban	Barisha	110 8,	769	1,892	The dispensary was maintained solely by the Mun cipality. It has no endowment,
Municipality. Kajpore	Barinavi	133		870 600	eipanty. It has no mniowment,
South Dam-Dum South Barrackpore	1 Dispensary	1,	3 48	599 572	This is an out-door dispensary maintained soluly h
North Barrackpore	Nawabgunge	1	BU9	660	the Municipality. An out-door maintained by the Mun
Barnset	Barasot	1 100.00			cipality.  The dispensary possesses an invested capital Rs. 1,000.
Nadesti Kanirhes		3,696 4,649 1,350		763 1,146 299 679	Re. 1,090.
Haduria Krishnagar	Haduria	5,040 5,255			
antipore	Bantipore	1,540	954	908 897	The dispensity possesses an invested capital Bs. 3,378.
Kushtes	Kushtes Kumarkali	808		462 798	
Meherpore	Meherpore	:::::   1;	891 884	484 850	The dispensary has a capital of Rs. 1,500 in the
Jessors	Jessore	6,573		2,918	The dispensary has a capital of Rs. 1,900 in fi Savings Bank. The dispensary was maintained by the Muni- pality.
Kotechandpore	Kotechandpore	2,278 1,997		820	
Khuina				289	The Municipality took the management of the di- ponsary from 1sl July 1483.  An sad of Rs. 12 per memern was received from the kyedpore estate for the maintenance of the ma- tution.
Satkhira Chanduria Berhamporo	Ratkhira Chandura Berhampere	1.740 627		1,018	
Berhampore	. Beriumpere	540 7.	604 3,528	3,881	The dispensary has an invested capital of Ra. 45.0 in Government Promissory Notes.  The Municipality maintained these two hospital Rach of them was in charge of an Assistant Survey.  The Municipality and R. 3 by a confidence of the Municipality and R. 3 by a confidence of the Municipality and R. 3 by a confidence of the Municipality and R. 3 by a confidence of the Municipality and R. 3 by a confidence of the Municipality and R.
Laibagh	ningi.	1 1		4,286	Rs. 1,846 respectively for the two institution.
	2. Jengunge	141 3		2,206	subscriptions. Besides the above, the Muni- pality paid Rs. 1,165 for the repairs of the La
Junanana	Jungipore	. 6,009		2,74	seriously by earthquake
					The dispensary has an invested outside of Ra. 45.6 in Government Promisery Notes, CThe Municipality mantanum driess two hospits Rack of them was in charge of an Assistant Signon. The Municipality pand Ra. 5,188 as Ra. 1,86 respectively for his two institution of the Company of the Company of the Company of the Municipality has described by the Municipality has described by the Municipality has described by certain which were damage superiorally by certainguistic which were damage as proposed by certain the Company of the Company of the Municipality of the Company of the Municipality of the Company of the Municipality o
Kandi	. Kandi	. 145 7	,100	2,531	dispensary amounted to Rs. 756.  The depensary was in charge of a second gra- Assistant Surgeon. It has no endowment. T
Derjeeling Kampore Reauteal	Darjeeling Kampore Resules	5,884		2,587	sem.  This dispensary was maintained partly by
Dinagoporo	Dinagepore	1,851		2,07E	Municipality and partly by the Presanno Na
	Pubus Berajgunge	1,531 8,340 9,157 6,542 1,267		1,325 2,625 1,466	asm. This dispensary was maintained partly by t Municipality and partly by the Presanno Na Roy Fuz. A sun of one lash of rupces we granted by the late Rajah Presanno Nath Roy Dispanyutesh for the countanance of two disps saries and an English Schoff at Dighaputtenh.
sherepore	Herajgunge Hegrs Sherepore ( 1 at Dhap ( 1 ut Maigunge)	1,267		1,46( 45) 3,042	saries and an English Schoff at Digitaputicali.
Bungpore	1 ut Maigunge	16,329	1	1	securities of the nominal value of Rs. 16.300. Th
Julpigoree Kurseong	Julparores Kurseong	7,281		1,080	people for the maintenance of the matitution.
Dacca	Mitford Hospit and the disper saries attache to it.	19,270 d		19,700	lished in 1858 from funds bequestlied by the l Mr. Mitford. A sum of Rs. 1,76,900 is held by Accountant General in Government securit
Narampunge Furrestporo Goalundo	Naraingunge			1,07	bearing interest at 5 and 45 per cents, per anni which is made over to the Municipal Comp
Hoalundo		Figures not ported.	re-	2n	o : atomors.
		1	1	1 ~	•

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	1		À.E	e e	â	the	1	
Names of Munic		Names of	Number of i door patients 1886-90,	Number of ou door patients 1885-86.	Income of dispensary.	Expenditure account of dispensary,		
pelities.	"	Dispensaries.			1 8	54.3	1	REMARKS.
•	- 1		<u>≱</u> _4	3.4	1 2 5	255	[	
	- }		1 8 8	1 8 8 %	8 9	A. S. S	1	
			200	200	1 25	Eas		
	- 1		1		Rs.	Ra.		
Burraul	]	Burrisal	}	1,288		4,230	A donation of Ra. 8,	000 was given by Nawat. Ashan
	- 1		l		1		at Research and so	the erection of a female he spite cordingly a building was erected
	- 1				1 1		for the purpose, le	tving a halance of the 1 191,194
	1		,		1		Out of this sum a	Promissory Note for Rs. 1.00
	- 1		i		1 1			d deposited with the Account
	1		i .		1 1		to the Burriss! Mu	ni, and the balance made over
		Nasirabad		,485		2,681	The Dispossary at N	ssirabud lus an andownest o
Jamalpore	[	Jamalpore Sherepore	1.	876 1.865		436	Ra. 15,000 invent	ed in Government securities
Sherepore Kudoregunge	:::	Kishoregunge		1.197	] [	1,609 820	which bear intere	at amounting to Rs. 650 pe
Bazitpore		Bazitpore		723	1	537	ing to the disper	sary deposited in the Saving
					1		Hank.	
Chittagong	•••	Chittagong Hospi-	840	6,572	4,282	4,291	There is also a con	agious diseases hospital which
	- {	rest.	l		1 1		Chittageng Hosnit	ilding. It is reported that the
	- [		l		1 1		ping, though it is	inconveniently far from the
	- (	Cox's Basar Dis-	t.	.978	1 1		port.	
Cox's Bazar	•••	Densary.	,	1910		360	As the town of Cox a	Basar is Government property, per mensem was sanctioned for
Comillah		Comilials	120	3,961	(	1.428	the support of th	a dispensary on the condition
Brahmanbarah	[	Brahmanbariah	1	459		660	tuer an const am	ount be rused by public and
		Nouthali Monghyr	101	8,858 ,841		1,290 6,117	Municipal subscrip	sion.
	:::1	Monghyr	l		*****	0,117	There was no dienem	mry at Jamalpore, but the Mu-
		Bhaguipore		,975	1	3,703	nicipality contribu	ated Es. 60 to the Railway
		Colgong		,814		505	Hospital.	
Purneah Ruglish Hazar	•	Purneah English Bazar		,185 ,739		1,402		
	:::	Old Maldah		640		1,176 754		
Deoghur	1	Deoghur-	)		1 }			
	- 1	1. Hospital	1	,976		1,057		
Rahohgunge	]	Bulichgunge	Ρ.	4	1 1	55	Mile benedical access	
		2 Dispensarios	1 4	.618		800	Tana mosbien was ob	enud since January 1846.
	]	Pooree		,691	1	2,227		
		Cuttack	11	,749	j j	1,125		
Jajporo . Kondraparah	1	Jajpore Kendraparah	2	,938 32		1,880		
Hazaribash	-:	Rengraparan	939	8,166		1.626	The dispensers was	esses no endowments.
Ranchi		Ranchi		H08	307	1,879	Ditto	ditto.
	- (				from sub-			
Purulia	[	Parala	e e	144	accorptions.	2,079	Intto	ditto.
Chuttrn	!	Chattra		,185	359	781	Ditto	ditto.
Chyebassa	l	Chyclassa		.656		819	Ditto	duto.

53. Public Instruction.—The amount spent on education by municipalities in these Provinces was Rs. 1,01,612, against Rs. 86,729 in 1884-85. The increase occurred in all the Divisions, except Bhagulpore and Chota Nagpore. The statement below shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.		Amount	nt institutions of municipal grant.	Institutions under public management maintained by Municipal Boards, Amount of municipal grant.	private manage. ment. Amount of muni-
Secondary education.			$\mathbf{Rs.}$	Rs.	страї втапі. Вв.
For boys—				442,	100.
High English schools			5,395	5,017	22,015
Middle do. do.	•••		600	1,026	9,460
Do. vernacular do.	•••	•••	625	3,313	6,563
For girls—				,	*,***
Middle English schools				•••	180
Do. vernacular do.				•••	299
Primary education.					
For boys—					
Upper primary schools					3,213
Lower do. do.			•••		8,619
For girls—				••	.,,02
Upper primary schools		•••		932	2,364
Lower do. do.		***	•••	•••	3,489
Special education.					.,
Surveying schools	• • •			346	•••
Industrial do.	***				699
Other do.		•••	***	443	•••
Cost of inspection, scholars	hips, &c.	•••	•••	•••	3,812
	Total	•••	6,620	11,077	60,713

54. Louns contracted by Municipalities and other corporate bodies.—The following statements show the loans that have been obtained by municipalities and other corporations from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879:—

Statement of special Loans to Musicipalities and other Corporations and Public Bodies in Bengal during the year 1835-86.

Corporation excepting loaf.	Amount of lean senctioned.	Rate per cent.	Date of order suthorising loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of kean at close of the year.	Amount of interest realized and credited to revenue,	Amount of interest unpaid.
Presidency Corporations, including	<b>18.</b> A. P.			Rs. A. P.	Rs. A. P.	B4. 4. P.	Bs. 4. F.	Bs. A. F.	BR. 4. F.	Br. 4. P.
	78,31,199 10 3	\$ 1	Government of India, Financial Department, No. 13, dated 17th April 1879. Government of India, Financial Department,		-	69,43,212 13 5	1,69,540 13 2		2.94,772 14 10	ŧ
iers Docks	25,06,349 35,06,000 0	444	No. 1883, dated 17th July 1871	17,63,000 0 0 48,05,000 0 0 10,40,140 0 0 0 10,40 10,00 0 0 0 16,25,000 0 0 0	7,58,600 0 0	17,62,000 6 0 48,03,038 8 5 10,30,040 0 0 23,75,000 0 0	1,06,618 2 1	17,65,408 0 0 47,56,681 0 4 9,33,538 5 4 28,73,000 0 0	72,156 5 3	11.0 500,61,1
			Total	1,62,78,305 15 10	7,50,000 0 0	1,70,28,305 15 10	4,24,619 9 11	1,66,63,886 5 11	7,08,789 14 2 1,19,065 0 11	1,19,966 0 11
Lons to McNestl Municipalities. Darjeeling	0 00009		6 Government of India, Financial Department, No. 504, dated 11th February 1877	53,825 4 2		33,883 4 8	1,549 6 1	38,273 14 1	11 21 105,1	*****
Loans to District and other Local Fund Committees. Mira Mahammad Hossein's Trust, Parnesh	***	*	Government of Bougal, No. 1997R. dated 1sth	886 0 3		8 0 988	10 0 0	796 0 3	න ය. බි	******
	-		GRAND TOTAL	1,63,13,615 4 8 7,66,000 0 0 1,70,63,015 4 8 4,59,899 0 0 1,66,39,736 4 3 7,49,824 4 9 1,19,65 0 11	7,50,000 0 0	1,70,68,015 4 8	4,26,269 0 0	1,66,34,746 4 3	7,1-5,324 \$ \$	1,19,665 0 11

Statement of Loans raised by Municipalities and other Public Bodies outside Government account during the year 1885-86.

Cor sorations receving loan.	Date of order authorizing loan.	Amount of loan sauctional,	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due,	Amount of mterest paid.	Amount paid into Sinking Fund up to Stal March 1886.
Calcutta Munici- pality.		Rs.		Rs.	Ra.	Ra.	Ra.	Ra.	Rs. a. r.	Re. a. P.	Rs. a. p.
cent. Reserve	17th May 1892, 16th February 1893,	\$ 54,09,600 \$ 15,00,0±0	6 per cont. 5 per cent.	\$ 46,17,500		46,17,500	8,03,500	38,14.000	! •	4,87,422 3 9	(a) 90,500 a 6 (b) 38,600 a 6 (c) 176 2 11
Fund. Loans with 1 per cent. Reserve Fund.	11th July 1883, 30th June 1881, and 17th June 1885.	14,00,000 15,00,000 25,00,000	}44 per cent. 5 per cent.	<b>25,46,3</b> 00	25,00,000	50,48,800	<b></b>	50,48,800	11	9,01,422 3 5	(d) 105 14 7 (g) 12,882 14 10
	Total			71,45,800	25,00,000	96,65,800	8,03,500	88,62,300	4,57,423 8 9	4,37,422 3 P	{ 1,29,382 1 6 +12,382 14 10
Darjeelug Mumoi- pality.	26th May 1679, 17th June 1882, and 23rd December 1882.	60,000	6 per cent.	47,000		47,000	4,500	43,500	2,820 0 0	2,820 0 0	
Port Commissioners	5th July 1881 and 13th February 1893, and 4th January 1896.	80,00,000	41 per cent. 51 per cent	30,00,000	29,17,000	52,17,000		52,17,000	1,85,000 0 0	1,35,000 0 0	{ (e) 2,02,000 + 0 { (f) 16,783 3 2
Burdwan Munici-	2dth February 1863	1,00,000	5 per ceut.	1,00,000		1,00,000		1,00,000	5,347 15 8	4,991 11 8	8,000 0 0
	Total	1,85,59,600	••••	1,05,14,800	47,17,000	1,50,29,800	8,08,000	1,42,21,890	0 8 092,08,3	5,89,233 15 0	8,50,105 4 8 12,382 14 10

(a) Amount of investment in account of 2 per cent. Reserve Pand outstanding on Sist March 1886.

(b) Amount of investment on account of 1 per cent, Reserve Pand.

(c) Cash with the Bank of Bengal on account of 1 per cent, Reserve Pand.

(d) Amount of the Bank of Bengal on account of 1 per cent, Reserve Pand.

(d) Amount of investment on account of Port Unsal Loan Sinking Pand.

(f) Cash with the Bank of Bengal on account of Port Unsal Loan Sinking Pand.

(f) Cash with the Bank of Rengal on account of Port Unsal Loan Sinking Pands.

Working of the Pilgrins' Lodging-House Act IV (B.C.) of 1871 .- In Poorce, 658 licenses were issued during the year for the accommodation of 18,042 lodgers, against 314 licenses in 1884-85 for 10,695 lodgers. The income of the year, including a balance of Rs. 2,327 in hand at the close of the previous year, was Rs. 13,158, against Rs. 7,517 in 1884-85. The increase was due to a much larger number of licenses than usual having been taken out, especially in the month of July 1885, when pilgrims went to the temple of Juggurnath in greater numbers than in most other years to be present at the car festival, which in this year was regarded as particularly auspicious. The total expenditure amounted to Rs. 8,409, against Rs. 5,190 in the previous year. There were 90 prosecutions instituted under the Act, against 41 in 1884-85. Convictions were obtained in 72 cases. In five cases the defendants were acquitted. Sixteen cases were pending at the close of the year. The Lodging-House Committee made a grant of Rs. 4,500 to the Municipality of Poorce for the conservancy of the town. The dispensary at Piplec was the only institution maintained by the Committee from their funds for the treatment of pilgrims. The expenditure on account of it during the year amounted to Rs. 1,144. It afforded relief to 116 in-door and 1,900 out-door patients.

56. In Gya, 498 licenses were issued for the accommodation of 15,491 lodgers, against 546 licenses for 17,057 pilgrims issued during the previous year. The decrease in the number of pilgrims was owing to the heavy inundation which occurred in various places last year, and prevented the poorer and middle classes of people from visiting the shrine during the first pilgrim season. Sixty-seven prosecutions were instituted for breaches of the provisions of the law, against 92 in the previous year, and the total amount of fines realized was Rs. 275-10, against Rs. 765 in 1884-85. The decrease was due to fewer prosecutions for breaches of the provisions of the law and to the imposition of lighter fines. The total income during the year amounted to Rs. 12,973-0-9, including a balance of Rs. 1,042-4. The total disbursements under the various heads of expenditure amounted to Rs. 11,151-6-1. The balance on the 31st Name 1886 and 12, 1, 1911-198. March 1886 was Rs. 1,821-10-8. A sum of Rs. 9,549 was contributed by the Lodging-House Committee to the Gya Municipality for the construction of the new pilgrim hospital and for the repairs of the roads in the old town of Gya. The lodging-houses were kept in good order, and measures were adopted to keep them clean. There was no epidemic in the lodging-houses during the year. Almost all the houses were inspected by the Health Officer during the pilgrim seasons. A hospital was opened for the charitable distribution of medicines and the treatment of sick pilgrims in the old town of Gya twice during the two principal pilgrim seasons. The services of two native doctors

were engaged from the 16th September to the 11th October 1855 and from the 15th March to the 6th April 1886. The number of cases treated in the temporary hospital was—

23 cases of cholera.
63 , of fever.
15 , of dysentery.
3 , of other diseases.

Total ... 104

The native doctors also visited the lodging-houses and treated the sick in them. The number of deaths among pilgrims was 244 from all causes. The

chief causes of deaths were cholera, fever, and bowel-complaints.

57. In Deoghur, 152 licenses were issued for 3,844 lodgers. The income of the year was Rs. 480-8 from fees for licenses, Rs. 152 for the issue of Health Officer's certificates, and Rs. 378-15 from fines. There was a balance of Rs. 193-2-1 at the close of the previous year. The expenditure amounted to Rs. 420-3-6. The Lodging-House Committee contributed Rs. 210 to the local Municipality for the conservancy and cleanliness of the town during the time of the melas or annual fairs, when large numbers of pilgrims come to Deoghur to worship at the shrine of Baidyanath. The Committee intend to devote the accumulated balance of the fund for the better water-supply and lighting of the town.

58. In Ranceguage there were no proceedings taken under the Act, no meetings of the Lodging-House Committee were held during the year, and

no applications for licenses were received.

59. In Ulubariah the number of licenses taken out during the year by lodging-house-keepers was 23, against 28 in the provious year. The fees realized amounted to Rs 269, against Rs. 396 in the provious year. The falling off in the receipts was due to the increase in the number of steamers carrying passengers from Calcutta to Ulubariah and other places. Formerly passengers arriving at Ulubariah for Calcutta had to wait for the tide and for favourable weather. At present the people come to Ulubariah just in time to catch the steamers. There is no necessity for waiting for the tide. The confectioners provide the passengers refreshment. Except when there is a large influx of people about the time of the Hindu festivals at Pooree, the people do not resert to lodging-houses generally. The total income of the year from all sources, including the balance of the previous year, was Rs. 373 9-5, and the expenditure was Rs. 369 8-7. Two sweepers were employed by the Committee on a salary of Rs. 5 each per mensem to sweep the principal roads of the town. Two public latrines and two urinals were erected within the town for the convenience of the residents, and an establishment of mehters was entertained to remove the night-soil at a distance from the town and bury it in trenches. It is reported that since the introduction of the Lodging-House Act, great improvement has taken place in the sanitary condition of the town, and that there has been a corresponding improvement in its health. The Health Officer made frequent inspections of the shops for the sale of articles of food in the

town. The Lodging-House Committee met eleven times during the year.

60. In the town of Gurbetts, the working of the Act is reported to have been satisfactory. The members of the Committee took an interest in the performance of their duties and carefully supervised the work of the establishments employed by them. Fourteen lodging-houses were licensed during the year. The income of the fund amounted to Rs. 165-12-9, and the expenditure to Rs. 69-13-6. Three prosecutions were instituted by the Committee for the infringement of the bye-laws under the Act, and fines, amounting to Rs. 7 only, were realized. A tank was reserved only for supplying drinking water to the residents of the town, and a sweeper was employed to sweep the main streets.

61. The principal changes that occurred during the year were, then, the following:—The number of Municipalities increased from 129 to 133. The conservancy and latrine provisions of the Act were extended to 21 and 10 Municipalities, and were in force at the close of the year in 124 and 31 Municipalities respectively. The provisions relating to water-supply, and the provisions relating to markets, were extended to 2 and 12 Municipalities, making the numbers to which these parts of the Act relate 2 and 43 respectively.

Taxation increased from 12 annas and 193 of a pie to 12 annas and 1647 pies per head. The income decreased from Rs. 26,65,997 to Rs. 26,82,864, this being due to the fact that there were receipts last year of a non-recurring character, as stated in paragraph 22. The expenditure was distributed as follows:—Establishment 10.9 per cent.; Public Safety, which includes extinuiting fires, lighting, and police, 8.1 per cent.; Public Health 43.4 per cent.; Public Convenience, chiefly public works and roads, 22.3 per cent.; and Education, 3.7 per cent.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

#### APPENDIX A.

Statement showing the date of establishment of each Municipality in the Province, the population within Municipal limits, and the actual number of rate-payers in each.

Serial No.	Nam	m of Municip		#/* <b>2.</b> 11	Date of estal	lishment		Population.	Number of rate-
pality.								1 0/11111011	payers.
1 2	Burdwan Culna	•••	•••			1865 1876		32,627 9,594	7,680 2,650
3	Cutwa		•••	•		1876		6,820	1,437
4	Dainhat		•••			1876		5,789	1,209
5	Ranecguago	•••	•••	•••		1876 1885 ·		10.792	2,383
6 <b>7</b>	Assensole Bankura		•••	:::		1876		4,088 18,069	Not ascertained. 2,298
8	Bishenpore /	•••	•••			1876 🗸		18.863	2,118
9	Beerbhoom		•••			1876	•••	7,650	956
10	Hooghly and C			•••		1865 1865	•••	81,177	7,449
11 12	Serampore Uttorpara	•••	•••	***		1865	•••	25,559 <b>5,307</b>	7,082 1,012
13		, .	•••			1876		7,031	2,307
14	Baidyabati	•••				1876		14,477	3, 108
15	Bhuddessur	***	•••			1876	•••	9,241	2,173
16 17	Kotrung Howrah	•••	•••			1876 1862	•••	5,747 90,813	1,056
18	Bali		•••			1884	•••	15,000	Not given. 3,011
19	Midnapore		•••	•••		1865	•••	33,560	5,800
20	Tumlook	•••	•••			1864	•••	6,044	1,521
21 22	Ghattal	•••	•••	•••		1869 1869	•••	12,638 12,257	3,388 2,442
23	Chundrakona Ramjibunpore	•••	•••			1876	•••	10,909	1,991
24	Khirpai		•••	:::		1876		6.295	1,425
25	Suburbs of Ca					1864 √	•••	251,489 ₩	36,600
26	Baranagore		•••	•••	1st April	1869	•••	29,982	6,450
27 28	South Suburbo   Rajpore		•••	•••	Ditto Ist April	1876	•••	51,658 10,706	9,603 2,252
20			•••	:::	1st April	1869	***	3,700	844
30	Joynagore		• • • •	•••	Ditto			7,624	1,405
31	North Dum-D	um	•••		October	1870	•••	5,195	1,265
32	South Dum-D		•••	•••	Ditto 1st April	1+69	•••	9,734 10,533	2,295 2,270
33 34	Baraset Naihati		•••	•••	21st May	1869		21,551	6,218
35	South Barrack		•••		1st April	1869		22.721	6,057
36	North Barrack	cpore	•••	•••	Ditto		•••	17,590	4,003
37	Goberdanga		•••	•••	April	1870 1869	***	6,296 14, <b>5</b> 05	1,909 2, <b>57</b> 1
38 39	Busirhat Taki		•••	••• •••	1st April Ditto	1909	•••	6,245	1,047
40	Baduris	•••	•••		Ditto			12,806	2,221
41	Krishnagar		•••		1st November		•••	27,477	6,000
42	Santipore	•••	•••	***	4th January	1865	•••	29,687	9,200
43 44	Ranaghat Nuddea	•••	***	•••		1864 1869	•••	8,628 9,334	2,865 2,334
45	Kushten	•••	•••	•••	4th January	1877	•••	9,717	1,825
46	Kumerkali	•••	•••	•••	•	1879	•••	6,043*	1,389
47	Mcherpore		•••	•••		1876		5,400	1,508
48 49	Birnagore	•••	•	•••	Anomet	1876 1864	•••	4,302 8,495	1,269 2,120
50	Jessore Moheshpore	•••	•••	•••	August April	1869	•••	6,000	1,120
51	Kotochandpore	o	•••		July	1883		9,231	1,375
52	Khulna	•••	•••	•••	1st October	1884	•••	6,185	1,388
53	Satkhira	••• /	***	••• }	1st July	1876	•••	8,734	1,700
54 55	Debhatta Chanduria	/	•••	•••	Ditto Ditto		•••	5,514 / 3.446	1,155
50 50	Berhampore	•••	•••	•••	Ditto		•••	29,363	6.323
57	Lalbagh				1st April	1869		39.231	6,829
58	Jungipore	•••	•••	•••	Ditto		•••	10,187	1.961
59 60	Kandi Darjeeling	•••	•••	•••	Ditto	1850	•••	10,561 7,976	2,183 1,345
61	Rampore Beau	ilesh	•••			1876	•••	20,024	4,576
62	Dinagepore	•••	•••		lst April Ditto	1869		12,977	1,360
63	Nattore	•••	•••				•••	9,094	2,482
64	Pubna	•••	•••	•••	1st July	1876	•••	14,883	2,935
65 66	Serajgunge Bogra	•••	•••	•••	1st April	1869 1 <b>87</b> 6	•••	21,058 6,179	4.007 1,843
67	Sherepore	•••	•••	:::	1st July Ditto		""	3,591	905
68	Rungpore		•••	***	lst April	1869		13.320	1,993
69	Julpigorec	•••	•••	•••	1st April	1885	•	7,936	1,310
70	Kurscong	***	•••	***	1st May	1879 1864	•••	4,033	392
71 72	Dacca Naraingunge	•••	•••	•••	August 8th September		***	77,661 12,508	14,270 2,197
78	Furreedpore	•••	•••	•••	January	1869	***	10+077	2,018
74	Goalundo	***	•••	•••	1st June	1881	•••	10,408	1,696
75	Madaripore	•••	***	•••	April	1875	•••	12,293	2,607
	1				1			<u> </u>	!

erul No. f Munici- pahty.	Na	ne of 1	innicipality.		Date of es	stablishme	nt.	Population.	Number of rate payers
76	Burrisal				1st July	1876		13,186	2,438
77	Nalchiti			•••	A	1875		2,692	248
78	Jhalokati			•••	1st April	1875		3,000	094
79	Perozepore					1885	•••	15,147	2,983
80	Nasirabad	•••	***			1856	•••	10,561	1,657
81	Muktagacha				October	1875	•••	4,295	804
82	Jamalpore				1st April	1869		14,727	2,503
88	Sherepore	•			1st May	1861		8,821	1,687
84	Kishoregunge	•••			1st April	1869		12,898	2,314
85	Bazitpore			•••	Ditto			4,646	F31
86	Chittagong		***	• • • • • • • • • • • • • • • • • • • •	5th July	1864		20,969	4,985
87	Cox s Bazar		•••		1st April 30th Nov.	1869		4.368	1,436
88	Comillah	• • •			30th Nov.	1864		13,506	2,195
89	Brahmanbaria	h			, lat August	1×68		17,543	3,221
90	Noakhali	•••	***		lst July	1876	•••	5,164	949
91	Patna	•••	•••	•••	November	1864		1,78,251	30,784
92	Barh				May	1870		14.689	2,817
93	Behar	•••	•••			877-78	•••	48,968	7,118
94	Gya	•••		٠.	May	1865		76,415	12,004
95	Tikari	•••	•••	• • • •	October	1885	•••	12,187	9,410
96	Daudnagar			•••	Ditto	1000	••	9,870	1,215
97	Arrah	••		•••	1	1865		42,998	7,038
	Buxar	• • •		•••		1876	•••	16,498	2,752
99	Doomraon		•••		i	1877		17,429	2,806
100	Bhabua			•••		1876 1876	•••	5.728	954
101 102	Sasseram	•••	•••		1st April	1869	•••	22,000 12,5 <b>6</b> 8	2,715
103		•••	•••	•••	November	1864	••••	42,460	1.469
104	Mozufferpore Sitamurhi	•••	•••		October	1882		6,535	4,716 920
	Majeepore				0010061		•••	25.078	3,853
106	Lalgunge	•••	•••		•••	•••	ı	16,481	2,279
107	Durbhunga		•••	•••	1st Novembe	r 1864		65,955	12.052
108	Madhubani					1869		12,000	1,785
109	Roserah		***			1869		11,578	1,910
					April	1864	- 1	51,670	8,037
111					April	1869	1	11.307	1.795
112	Revilgunge	•••			17th August	1867		14.072	2,201
113	Motihari		***		loth April	1869		10,923	1.027
114	Bettinh				Ditto			21,263	2.703
	Monghyr	•••			November	1864		55.372	7,052
116	Jamalpore	•••	***	•••	ist July	1883		15,987	2.108
		•••		•••	September	1864		68,238	8,869
		•••			September	1876		5,672	1,004
		•••			September	1864		15,016	2,619
120	English Bazar	•••		••• }	Coptember	1876	!	12,360	2,923
	Old Maldah			•••	Ditto		••• ]	4,694	1,067
		•••	• • •		Ditto	3000	•••	5,789	1,056
		•••			1st April	1883	•••	8,507	1,350
	••	•••			4th July 1st April	1876	•••	38,872	4,275
	44.3	•••	•••		1st April	1881 1877		24,×03 20,265	5,423
		•••	•••	••• ;	lst April	1877	•••	11,233	3,091
	1, " 1	••	•	•••	10th March	1869	:::	15,719	1.719
	** '''	•••		••• [	1st April	1876		16,306	<b>3.40</b> 8 1 <b>,</b> 993
	C11	•••			Ditto	7010		11,900	1,993
	7	•••		··· j		1869	•••	18,448	
	. 1	•••	•••	• • • • •	26th July	1876	•••	9,305	2,607 1,738
	T 11.11.11.11			1			•••	6,000	1,736

# CALCUTTA MUNICIPAL ACCOUNTS

POR

1885-86.

FORMS Nos. 1 & II.

## FORM No. I .- Statement showing the Income of

1	2	3	1	5					6					7	
				limits.		NT MERI	EB 07	MEMB	ERS OF	Сом	e ITTRI	ı. 	RY E	IALANCE II IB CLOSE YEAR.	OF LAST
_	iefpality.		Act under which	anicípal liu	(a)	(6)	(0)	(d)	(e)	( <b>f</b> )	(ø)	(h)		ance.	
šame op district.	Bersal number of mun	NAME OF MUNICIPALITY.	emstilused.	Population within m	Er-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal bal	Total.
		Calcutta	Act IV of 1876 (B. C.)	403,673	2	24	48	74	31	53	25	49	Ra. 51,709	Rs. 8,51,404	Rs. 0,98,118

## FORM No. 11 .- Statement showing the Expenditure of

1	z	3	4	5		6		7	m	 	
					GENERAL,	entablish-	Pτ	BLIC SAFE	ry.	(u)	(4)
NAME OF DISTRICT,	Serial number.	NAME OF MUNICIPALITY,	Balance from previous year.	Income during the year.	Office establishment, Inspec- tion, Honorary Magistrates' establishment, &c.	Collection of municipal taxes, maintaine octro (establish- near, purchase of account books, paper, moner-toxes, repairs to outposts, &c.)	Fire (establishment, pur- chase of fire-engine, buck- ets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, pur- chase of clothins, latterrs, &c., repairs to outposts, &c.)	Besistration of hir des and destries,	Buildings and other works (erection of sluighter- houses, latrings, &c.)
		Calcutto	Re. 6,96,113	Ra. 61,74,589	Rs. 1,47,714	Rs. 71,514	Rs. 23,663	Rs. 2,63,419	Rs. 2,95,977	Rs. 6,181	Ra. 1,10,081

				Memo	randum	0
Liabilities— Balance of loans Deposits to be adjusted.	 	 	 			
Claims Advances recoverable	 •••	 	 			
Net mount of debt	 	 	 			_

# the Calcutta Municipality during the year 1885-86.

1	- '			8	===	-	7.77							9		 	18	19	ac ac	21	23
			o	CTROI						****			,	ASSESSED	TAXE	н.	alance.		15) per	column 18	
(4)	(6)	(c)	(d)	(+)	S	(g)	(±)		C	DNSREVA	NCY C	P88.	Lie	ENSE O	TR41	PRH.	selviing h	ı i	(column	Ę	
fied or	aughter.)	II.	F. terrals.)	. and	1.	::	ш		lion for s year.	ag ag			tion for	or the			of year ey	ng balance	taration.	of income shown of population.	îtemares.
Clacs Clacs of drivk for animals.)	Class I Animals for st	Claus I. Fuel, lightii washing.)	Cass I (Building ma	Class 7 (Drugs, gun spires,)	Class 6.	-	8	Total.	rmar collection the previous yes	Collection for current year	Penalties.	Total	rrear collection the previous yea	Collection for current year.	Penalties.	Total.	Trtal income	Tstal including	Incidence of taxistics head of population,	Incidence of per head of	
	÷~		<del></del>		<del> </del>	·	·		4	<del> </del>		<del> </del>	4	-		i	Ra.	Rs.	Rs. A. P.	i – –––	
Ra.	Rs.	Ra,	Rs.	Rs.	164		Rs 	Rs.	Rs.	Rs.	Rs	Bs.	Rs. 5,902	Ra. 2,42,245	B.s. 6,927	Ra. 2,54,977	,71,589	71 70,702	6 × 6	16 1 10	

# the Calcutta Municipality during the year 1885-86.

.1		,- <del></del>						-1EFL.TL.		16
				PUBL	IC BEAUTH.					
(0)	(4)	(1)	S	(g)	(A)		(i)		(J)	
rs (to market, dis- arv, &c.),	Maintraine of incient incitivity (dispensity extribitionit, parriase of inchemes, &c.),	Vaccination (establishmen').	Water-works (establishment, repairs).	watering (establish. t, purchase of water. s, repairs, &c.)	Boad cleaning (establishment, purchase and repair of dust-bus, &c.).	Establishment, repairs purchase of curri- dry-earth, land for burying might-eoil, &c	ds, &c., of fines successments.	Remissions of cess.	re works (establish-	Кимане.
Repair	With Settle	Vacci	Water	Road-w reent, carts,	Bond men of dt	and the	Refunds, or orer-	Remi	Drainage ment, re	
Rs. 19,404	Rs. 81,507	Rs. 7.573	Rs. 13,86,146	Re. 50,565	Rs. 1,17,825	Rs. 4,81,479	Ra.	Rs.	Re. 2,01,394	

•	A. 1	Rs.	P. 3 5	0 9	Ra. 1,56, 11,171 12,24			 		
8	3	1,50,84,215	_			•••	•••	 		•
8	3	73,353	•••			•••		 	•	
ō		1,56,10,962				•••		 		

#### FORM No. I .- Statement showing the Income of

1 , 2	3						10	11	12	18	 		 14		15
Children of district.	! !		Отн	BE TAKES TO COLUMN THE CREE	IN DETA	AY BE	on houses and lands.	on vehicles.	on animals.	lec.	CO (AM MA)	ANY OO	et a see a s	FES.	income from taration.
		i 				Total.	Jac	Tax	Tax	Tolls,	Water	Police	Lighting	Night-soil	Total
	Calcutta	Acr	ka,	Rs.	Re.	Rs.	Ra.	Řs.	Rs.	Rs.	Ra.	Re.	Rs.	Rs.	Re.
	1	<u></u>		·····			10,30,887	95,675	40,684				2,60,936	2,01,889	26,14,6

## FORM No. 11 .- Statement showing the Expenditure of

	j		201									
1	ž	3	.= 7 A ···									******
					9			10				11
			( <i>k</i>	).	PUBLIC INSTRUC- TION.			PUBLIC CONV	erience.			or Previnceal
NAME OF DISTRICT.	ĺ	NAME OF MUNICIPALITY.	Other me	abures.			Public	works.			(print:ng	1
OF PISTRICT.	number.		and slaughter- s (establish- contingencies).	den (es. ), pur- de, repair nrchase of c.).	s to schools.	ŧi	e of roads.	works.		land.		t to Local
	Serial or		Harkets and houses ment, conti	Public gard tablishment chase of see of well, pu	Contributions	Bstablishment,	Construction maintenance	Other (new)	Other repairs	Survey of las	Other charees rewards, &c.).	Centribution funds.
		Calcutta	Ra.	Rs.	Re.	Re.	Rs.	Ba.	Re.	Rs.	Uh.	R.
-			26,411	R,798			2.50,887	,			••• ·-	

### the Calcutta Municipality during the year 1885-86.

T-270. 5-7				16				ا		17		18	10	<b>S</b> C	21	29
			Miscrei	LAN BOTTE	RECEIPT	в.				Dest,		conding balance.		(column 15) per	wn in column 18	H redwinder of decommenders
Re-lizations under	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road- cleaning (feer, sile proceeds of night-soil, street-refuse, &c.)	Manicipal fines.	agments for munici- pal services renuered to individuals.	Grant-in-aid from Pra-	Sundries front of muni- cipal lands, receipts from public gardens,	Total.	vens.	fleposits (contractors' salaries unpoid, &c.)	Advances.	Total income of year exc'r	Total meluding lakince.	neidence of taxation (chead of population.	Increase of income sho per head of population,	lienarks,
Rs.	Rs.	iks.	Ca,	Ra.	Rs.	Ra,	Rs.	Re.	Ra.	Ru.	Re.	Ru.	l H Rs.	Rs. A. P.		
23,1(0)	1,24,668	1,82,938	34,579	11,485			3,04,670	6,85,440	25,00,400	1,92,073	4,52,463	64,71,549	71,70,702	6 8 6	16 1 10	

## the Calcutta Municipality during the year 1885-86.

14	13	14		15		16
Deet.			BALANC	E AT CLOSE	of Year.	
Cons. nettiers the past man the year.  The year of the year.  Year, the year of the year.  Year, the year of the year of year.  Place of the year of t	Miscellaneuus,	rpenditure.	<u></u>	municipal balance.		Remaux e.
Louise mus. L. Come and the control of the control	Mincel	Total	Deposits.	Actual	Total.	
Rs   Rs   Rs   Rs   Rs   Rs   Rs   Rs	Rs. 1,76,162	Rs. 63,30,926	Ra. 42,213	Rs. 7,89,583	Ra. 8,30,77d	

•				 		Rs. A. P. 1,56,11,972 0 3 42,248 3 5	Rs. A. P.
-	•••	•••	•••	 ••			1,56,84,215 3
				 •••			78,353 3
	•••			 	***		1,56,10,962 0



#### FORM No. I.

# STATEMENT OF INCOME

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

1885-86.

#### FORM No. I .- Statement showing the income of the

1		3	3	4	5					6					7	
							N U MERS	il of	MRMH	ERS OF	Сож	KITTE		BY B	ALANCE IS B CLORE C YEAR.	HAND F LAST
		milty.			municipal limits	(a)	(6)	(0)	(d)	(e)	(J)	(g)	(h)			
NAME OF DISTRIC	r.	Seral number of Municipality	NAME OF MUNICIPALITY.	Act under which constituted.	Population within munic	Be-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal balance	. Total.
:	Burn	MAN	DIVISION.								_			Ra.	Rs.	Ra.
Howrsh	{	2	Howrab Bali	Act III (B.C.) of 1884 {	90,813 15,000 1,05,813	:::	10 6 16	20 12	30 18	<u></u>	28 18	10 	20 18	386	1,100	394 1,109 1,503
Booghly	{	3 4 5 6 7 8 0	Total  Hooghly and Chrisurah Serampore Utterpara Hordvabat Shnddessur Entrung Bansberis	Act III (B.C.) of 1884	31,177 25,559 5,307 14,477 9,341 5,747 7,031		6 4 4 4 8	12 18 8 8 8	18 18 12 12 12 19 10 9	- 4 :: :: :: :: ::	14 18 19 19 19 19	13 13 11 11 11 11	17 16 12 11 12 9	710	6,668 9,669 1,739 5,094 877 420 345	7,278 9,809 1,739 5,094 877 420 346
Burdwan	{	10 11 12 13 14 14	Total  Burdwan Cuima Cutwa Dainhat Raneegunge Assumole	Act III (B.C.) of 1884.	98,589 32,637 9,594 6,820 8,789 10,792 4,088		31 7 5 6 5 5	60 14 10 6 8 8	91 21 15 12 18 18 11	5 4 1 5 2 2	86 17 14 7 11 11 10	8 :: :: 8	85 18 15 12 13 10 3	710 1,280 60	24,852 16,615 708 53 1,804 4,809	25,562 17,904 758 53 1,404 4,809
Rankoora .	. {	16 17	Total Bankoora Bishenpore	Ant III (B.C.) of 1884 {	69,720 18,669 18,863		39 4 4	46 8 8	85 12 13	15 2	70 11 10	14	71 11 12	1,33p 20	23,989 3,998 2,746	25,328 3,020 2,706
Beerbhoom		18	Scory	Act 111 (B.C.) of 1884	86,932 7,650		- 8	16	24 17	- 6	11	3	23 14	20	5,712 3,015	5,732 3,015
Midnapore	{	19 20 21 22 23 25 24	Miduapore	Act III (B.O.) of 1884	35,800 6,044 12,638 12,257 10,009 6,295		6	12 8 10 8 6	18 12 15 13 10	5 1 3  2	18 11 12 12 12 8	2	16 12 35 35 12 10		1,500 2,872 5,490 1,310 2,953 1,246	1,509 2,872 6,469 1,910 2,953 1,246
			Total Divisional Total		81,943 4,00,897	-	127	\$15	342	44	205	86	75 30G	2,485	74,674	15,989 77,129
	PRES.	25	er Devision. Subarban		251,479		10	20	80	3	27	6	24	6,402	1,00,192	1,06,594
24-Perguanaha	*	26 27 28 30 31 32 33 34 36 37 38 39 40	Barungore Scoth Sobiarban Bajnere Jaynere Jaynasa Jaynasa Jaynasa South Juan-Dum South Hurn-Pum South Hurn-Pim South Harrackpore North Barrackpore North Sarrackpore Reservat Jaynasa	Act III (B.C.) of 1884 4	281,439 29,962 51,686 10,706 3,706 7,424 9,734 5,195 22,721 17,590 10,533 21,551 16,503 1,243 12,506 6,296		10 8 7 6 4 4 8 3 7 8 8 8 8 8 8 8 8 8	20 13 14 12 6 8 6 11 10 14 13 7 6	80 21 21 10 12 9 18 18 18 21 21 16 9		27 21 18 9 12 9 18 17 21 21 18 12 18	2 2	24 21 27 18 5 12 9 18 18 18 19 10 10 9	1,784	127 454 568 519 2,779 5,160 3,041 8,346 208 10,787 3,389 1,873 202 209 811	1,06,594 127 2,955 569 519 2,779 8,250 8,051 8,336 572 10,787 2,388 1,972 724
Nundea	-{	41 42 43 44 45 46 47 48	Krishnaghur Santipore Runashut Nuddea Kushtea Kushtea Mehriporu Birnagur	Act III (B.C.) of 1884	27,477 29,687 8,628 9,384 9,717 5,945 8,789 4,302		94 7 9 8 4 5 5 5 3 5	150 14 16 13 8 10 10 6	253 21 25 16 12 15 15 15	-6 -7 2  1 	12	8 	241 18 25 18 12 15 16 16 9 13	8,903	1,33,304 2,611 9,817 4,85 1,392 1,199 1,581 40 895	2,611 9,417 405 1,196 1,196 1,581 66
Juksoza .	{	4P 50 51	Total Jessore Kotre handporo Mohaspore Total	Act III (B.C.) of 1884 {	9,495 9,231 7,000 24,796	 	44 8 8 5	84 12 6 10	128 18 9 15	11 1 1 2	117 17 8 13	2 2	125 18 7 15	3,289	18,010 416 1,617 733 2,740	18,010 3,099 1,597 783 6,020
Khuins	{	52 55 54 56	Setklira Deblatia Chantura Khulma	Act III (B.C.) of 1884 .	8,738 5,514 8,445 6,185		13 12 15	8	13 13 12 15	2 1 3	10 12 12 12	::,	19 18 12 14		2,444 129 586 94	2,444 138 530 94
Mooraliprished	{	56 57 58 59	Total  Berhampore Laibagh Ju-gapore Kandi	Act 111 (B.C.) of 1884 {	29,368 29,368 39,231 10,167 10,001	111111111111111111111111111111111111111	8 6 8	17 12 16 7	25 18 24 10	- 6 4 6 2	20 14 18 8	3 1 	22 17 24 10		3,202 6,628 21,697 1,137 296	8,206 6,629 21,00 1,137 296
			Total Divisional Total		721,5:8	-	26 221	381	552	17	804	- 22	78 530	12,191	29,788	29,766

#### Municipalities in Bengal during the year 1885-86.

				8									•		-		.8	19	90		22
			0	CTRG								Assesser	TAXES.				balance		15), per	column 18,	
(a)	(b)	(e)	(d)	(e)	(J)	(g)	(h)		,	Conserva	nry C	088.	L	icense o	Trad	68,		_	(column 1:		
drink for men or animals.)	(Anmels for shughter.)	(Fuel, lighting, and washing.)	Class IV.	Class. V. Drugs, enums, and smers.	(Tobacco.)	Closs VII.	Class VIII.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total,	Arrear collection for the previous year.	Collection for the current year.	Penalties.	1	Total mome of year, excluding	Total, including balance	Invidence of taxation head of population.	Incidence of meome shown per head of population,	RBMARK
Ra.	Ra.	Re.	Rs.	Ra.	Rs.	}	R4.	Rs.	Rs.	Rs.	Ru.	Ra.	Re.	Ra.	Ra.	Ra.	.s,	Rs.	Rs. A. P.	Rs. A. P.	
	<u>:</u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	1:	:::::	3,055	80,810	<u>  ::</u>	62,865		2,310 309	==	2,310 899	4,769 0,669	2,85,163 11,778	2 5 8 0 10 9	0 11 4	
	-		ļ=	ــــــــــــــــــــــــــــــــــــــ	<del> </del>	-	<del> </del>		3,055	8,634		62,965		2,709		2,709	6,458	2,46,941	2 1 10	2 5 1	
		=	ļ ".	:	1::	::			2,150	4,797	102	7,043		229	::-	411 229	0,084 4,616 0,717	67,342 68,825 12,156		1 11 10 2 1 9 2 0 3 0 15 6 0 11 8 0 9 2 0 9 4	
	·::	i		-	-		-			1					==		6,848 6,523 3,298	19,136 7,400 8.718	1 10 1 1 4 1 0 12 6 0 10 2 0 8 9 0 7 8	011 8	
	ļ		=	<u>: : :</u>	ļ=.	<u> </u>	ـــٰـاِـ	<u> </u>	· · · ·	15,481	102	17,180		<del></del>	. - <u>-</u> -	-	1,104	4,119			
<u>.</u>	-	<u> </u>	=	-	-	1	-	<del> </del>	3,597	10,901	103	<b></b>		640	<del> </del> -	640	2,784 ),956	1 78,316	1 3 0		
		: :	ļ.,		=	1	::	!									1,077 5,078 1,663	8,835 5,131 5,167	012 3	9 2 3 0 13 5 0 11 10 0 10 3	
	İ	:	7		Г.	13	-			::::					::-		7,5194	12,403	0 9 9	0 10 3	
		!	_		:	ļ	=								=	-:-	1,368	1,19,696	0 12 1	1 5 8	
		<u> </u>	<u> </u>		1:::	::	Ŀ			_:::				12	<u>  ::</u>	12	3,455 7,043	11, (N) 19,749	9 3 6	0 7 5 0 6 3	
	÷		-	· ·	-	_	ļ							12		12	5,408	21,230	0 4 P	0 6 5	
-			١.,	¦	-	-	<u> </u> =			9,657	-:-	9,657					1,749 2,595	7,764	0 × 6	0 9 11	
				:	1:		1::				:::			77			7,684 4,891 8,179	10,746 10,360	0 11 11 0 7 2 0 5 2 0 3 10	1 1 10	
	"	ļ	ļ.,.	! :::	-	-	:::										2,245 1,836	5,0% 5,70% 3,0%	0 7 2 0 5 2 0 3 10 0 2 11 0 3 10	0 4 1 0 3 2 9 4 7	
	-		1-	: .		Ϋ́.	1			9,857		0,657			58	8H	2,030	68,619	0 7 6	0 10 3	
		-				ŀ	-  ==	<del> </del>	6,652	82,494	102	RD,652		3,361	BH	3,419	5.467	6,42,596	1 3 4	165	
:									8,372	1,02,193 2 276 467	6,977	1,15,942 2,175 407		10,172 256		10,172 250	9,120 9,251 5,496 3,089 4,160 4,876 1,661 4,157 2,861 1,407	6,34,714 23,378 27,764 6,657 4,979 6,655 11,9,1 7,198 16,197 12,869 18,869	0 10 6 0 4 7 1 7 1 0 8 8 1 1 2 0 7 10 0 10 2 6 11 6 0 8 6	2 1 4 012 4 0 7 21 0 9 0 1 111 0 8 1 0 10 11 0 12 11 0 9 0 0 11 4 0 18 5	
						:-	:"						: ";	457	7.	457	1,558 1,599 1,788	19,840 18,947 7,106	011 9 0 7 6 0 5 6 0 7 4 0 6 4	0 13 5 0 7 10 0 5 0 0 9 4 0 6 5	
			ļ.,	٠	ļ.		-	٠	1						::.		5,080 5,206 5,253	13,947 7,106 8,784 5,474 5,061	0 6 4 0 10 0	0 9 4 0 6 5 0 10 9	
	-	==-	Ι÷		į		-		8,372	1,04,875	B,377	1.14,624		10,885	<del></del>	10,845	6,671	8,00,777	1 1 11	1 6 0	
			<u> </u>					· ·		:	:.			::::	-		4,651 7 3 42	27,202 27,159	0 9 10 0 6 7 0 4 6	0 11 4	
										·"		:			::		7.058 3.628 5.114	27,109 7,503 5,015 6,313	0 8 3	6 6 2 0 8 5	
			ï			٠.		·.	::. <b>:</b>		::		*****	Man	:::		3,654 4,118 6,831	6,313 5,233 4,169	0 8 8	0 9 10	
	=	.:	ļ <u> </u>	<u> </u>	-	<del>                                     </del>	-					<del></del> -					2,831 3,374	86,384	0 9 4	0 10 4	
<u></u>		=	-		<u> </u>	=											2,118 3,716 B,601	15,812 6,818 8,834	1 3 3 0 5 7 0 4 10	1 6 9	
<u>::</u>			<u> </u>	-::	=		=								==	===	_			0 6 h 0 5 11	
_		<u></u> -	-	<u> </u>	- <u>:-</u>	<u> </u>											8,430	94,439 6,790	0 5 11	2 3 1	
		:				1	1				:: :			::::	=	<b>.</b>	4,276 1,731 1,5:0	1,460 2,055	0 4 11 0 4 8 0 10 5	0 7 0 0 5 0 0 7 1 0 12 5	
			¦ –		<u> </u>	-	-		· · · · ·			<del></del>					4,832 2,350	15,561	0 10 5	0 12 5	
<u> </u>	-		-		1												0.533	87,161	0.10.5	1 0 7	
		١				1:	::			.:"	:::	:: ::	 	: ::	-:-		1,178 9,021 7,360	42,675 10,15H 7,645	0 % 7 0 11 6 0 7 8	0 12 # 0 14 2 0 ti 0	
		<u> </u>				-	-						<u> </u>				8,101	1,07,850	0 9 10	e ts 1	
•••					~~					1,94,875		1,19,024		10,885		10,895	22,635				

## FORM No. I .- Statement showing the income of the

1	Ī	3	3		ĺ				1	10	11	12	18		1	4		15
		Municipality.				Other t	axes in de	ail (as i		ds.				Оти ва Укаж	TAXES COLUMI BECES	IN DETA 18 AS MA SABY).	BA) JI. RU Y	ation.
NAME OF DISTRICT	г.	Serial number of Muni	NAME OP MUNICIPALITY.			Tar up on persons according to circums- tances and property.	Water tax.		Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on lime kilus.				Total moome from taxation.
	Burn	WAR	Division.		Ţ	Rs.	Rs.	Ru,	Rs.	Rs.	Rs.	Ra.	Rs.	Re.	Rs.	Ra.	Rs.	R <sub>H</sub> .
Howrth	{	2	Howrah Bali Total	-	1	8,008			9,008	1,39,763	8,930 632	102						2,13,877 10,141 2,24,018
	,	3 4	Hooghly and Chinsus	ah	,	8,008			9,008	21,761 21,766	9,571 4,155	102	7,824					45 027
Heoghly	Į	5 6 7	Utterpara Roidynhati	=		6,683			A 643	\$1,756 5,057	4,155 1,491 890 4,177	839 393 321	7,824 10,824 1,014 499					41,742 6,682 11,839
History		7 8 9	Bhuddessur	=		5,694 2,991 3,075	*****		6,683 5,594 2,991 3,075		4,177 814 106 295	*****	73					5.908 3,169 3,370
	•		Total			18,323			18,323	48,514	10,837	1,453	20,234					1,17,321
	(	10 11	Burdwan Cultus	::					0.763	38,428	2,453 1,602	1,800	2,725	:::::		:::::		44,908 7,407 4,895
Rurdwan	{	12	Dambet	1		5,763 4,330 2,604			5,768 4,880 2,604		65	:::::: 30			*****			4,895 2,604 6,620
	į	14 15	Raneegunge		1	6,900		::::::	6,900			*****						65,932
Hankoora.	. {	16	Total Bankoora			18,597	<u> </u>		18,507 6.110	88,428	4,810 587 580	1,872	230 230					6,804 4,224
Entikoora	. 1	17	Bishenpore Total		j	6,110 8,674		*****	6,110 3,674 9,784		767		170					11,028
Beerbhoom		18	Soory			9,784 8,271			8,271		257	254	304					4,016
	{	19 20 21	Midnapore Tundook	::-	1	9 700			2.760	19,888	1,577	486	125					25,335 2,760 4,080 2,442
Midnapore .	{	23	Chunderkona Ramjohunporo	::		4,089 2,842 1,992 1,532			2,760 4,089 2,843 1,992	:::::								
	ļ	24	Khurpai		J				1,588			485	125					1,632
			Divisional Total			13,215 72,198			13,215 72,198	13,363 2,40,069	1,577 27,909	3,681	23,788					4,60,735
	Pres	new	cy Division.										l					
	ľ	25	Suburban	ļ	1					2,39,885	47,277		9,158					4,15,429 21,762 22,948
		27	Baramgore South Suburban Rajpure Harripure			16,544 19,308 4,578 1,989 8,197			16,544 1,9308 4,578		47,277 1,473 1,928 875	845 64 64	1,479 204 270					22,948 5,816
	İ	30 30 31	South Inen Dum		l	1,989 8,197			4,578 1,989 8,197		1,427	189	270 463 209 423					5,816 3,972 3,758 6,216
24-Pergunnaha		32 33	North Dum-Dum South Barrackpore North Barrackpore Baraset		Ì	1,456 10,019			1,056	===	1,336 2,605 1,329	40 805	162 464 416					
	- 1	84 84 86	Haraset Nychatty Basa hat			10,508			1,989 8,197 4,275 1,056 1,0019 10,508 4,128 4,128		1,329 707 2,960 1,488 696 235	120	841					12,117 11,806 7,786 10,108
	-	37 38 80	lak: Baduria	-		5,512 4,450 2,080 3,843			4,000		896 235 912		2,651 347 102 596			-		2,417 5,151
	Ĺ	40	Golwenianga Total		j	3,448			3,843 3,448		260 65,485	1,725	10,665	*****				5,42,796
	ſ	41	Krishnaghur Santupore Rengalast		1	95,580			95,530	2,39,885 16,086				232				16,701
Nundez		43 44 46	Renaciat Nuddes Kushtes	.	ļ	9.078			3,073	9,008 8,771	574 2,800 304 61	11	723 500					18,701 12,267 4,575 8,134 4,909 8,220
	1	46 47 48	Kushtea Kumarkhali Meherpore Birmagur		ĺ	3,938 3,066 2,286 2,190			3,073 3,933 3,060 2,295		155 155	11 8	986	527				
	ţ	48	Birmagur Total		ز		<u> </u>		2,190		320	16	2,250	759				2,510 50,696
Interna	(	40 50	Tuescopp		1	14,558	<del> -:</del> -		14,858	28,810 7,850	4,303 802 741	109	785 468	1,909				10,958
# C78010 .	{	51	Koterbandpore Mohespore	:	3	2,408 1,961	] :::::		2,408 1,961		167		260			<u> </u>		2,388
	,	52	Total Satkhira	:	Ļ	4,864	<u> </u>		4,384	7,850	1,270	109	1,437	1,809				16,939 8,973 1,708
Khulma .	}	52 53 54 56	Satkhira Debhatia Chanduria Khulna	:	{	2,972 1,611 707 3,636			2,972 1,611 707 8,686		505		718 97 986 394					1,708 1,497 4,048
	,	<b>"</b>	Total		ĺ	8,636			8,686		800		1,458					11,168
Moorgajandajand	ſ		Berhampore .	- :	}	17,176 19,256					396	981	1,335					19,146 23,662
en et al different street	1	3H 3H	Kandi		5	19,256 4,408 4,514			17,176 19,256 4,408 4,514		60 98		3,901 294					23,663 7,369 4,831
			Total Devisional Total			45,354			45,864		539	257	_					0,76,606
		l	i entremma colas			1,68,782			1,68,732	2,70,845	72,400	2,101	24,647	2,608				0,70,606

## Municipalities in Bengal during the year 1885-86.

				16					**************************************	17		18	19	90		23
			Miscrli		Receipts					Debt.		year, excluding balance	ď	(column 15), per	own in column 18, n.	
special Acts.	Proceeds of land, &c.	Income from markets (rents, fers, sale of retuse, &c.)	Conservancy and read champs (fees, ase proceeds of night-scil, street ref. Se, &c.)	Muxicipal fines	Payments for municipal services rendered to individuals.	Grant-in-sid from Pro-	Sundries (rent of mu- nicipal lands, recepts from public gardens, &c.)	Total.	Louns.	Deposits (contractors, salaries unpaid, &c.)	Adrances.	Total income of year, e	Total, including balance.	Incidence of taxation head of population.	Incidence of meems shown per head of population.	Remark
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
917 241	1,910	2,434	1,120	4,281 76	156	::	5,134 65	20,800 528	·			2,34,769 16,669	2,35,163 11,77×	2 5 R 0 10 9	9 % 0 J1 4	
841	1,910	2,454	1,120	4,357	156		5,193	21,328		92 1,454	10,056	2,45,438 60,084	3,46,941 67,969	2 1 10 1 7 1 1 10 1	2 6 1	
017 860 147 122		1,010	===,	381 125 189 256			1,265 9,487 1,879	2,663 12,274 2,165 611			1.870	54,014 10,717 14,042	63,825 12,456 19,136 7,400 8,715 4,449	1 7 1 1 10 1 1 4 1 0 12 6 0 10 2 0 8 9 0 7 8	1 14 10 2 1 9 2 0 3 0 15 6 0 11 3 0 9 2 0 0 4	
122		19	l i	250 183 83		93	1,879 190 18.	611 595 129 220		362	1,730	6,523 3,268 4,164	7,400 8,718	0 10 2 0 8 9 0 7 8	0 11 8	
394 42 172		1,929		1,176			12,762	14,657		1,836	15,070	1,52,784	1,78,346	1 3 0	1 8 9	
694 605	<u></u>	1,482	1,062	290	9,635	1998	8,345	23,577 670 683		1,473		67,956 8,077 5,078	87,860 8,835 5,131	1 4 0	2 2 3 0 13 5 0 11 10 0 10 5 0 11 3	
505 235 255		150	::	20 62 29 161			145 216 43 106	683 827 974		22	710	5,078 5,663 7,694	5,181 5,467 12,468	0 12 R 0 10 2 0 7 2 0 9 9	0 11 10	
225	.:".				423	:::::					<u>:</u>			0 12 1		
026		3,062	1,062	4×2	10,057	888	2:17 2,317	26,281 824 2,389		1,495 120 255	7.17 175	84,368 8,455 7,048	1,19,696 11,481 9,749	0 6 0	0 7 b	
*			26 17	114			2,554	3,213		255 375	175	7,048	21,230	0 4 9	0 6 8	
117		40%	43	180		 1R	339	683			"	1.749	7,764	0 5 6	0 9 11	
908 161 45	341	959		115 51	199	130	5,374 583 579 21	7,380 2,617 602 337		273	2,234	39,595 7,684	34,10 t 10,75d 10,390 5,040	0 11 11 0 7 2 0 5 2 0 8 10	0 15 5 1 4 10	
	10	1,623 114 286		64 48 8 1			579 21 56					39,595 7,684 4,691 8,179 2,245 1,836	5,049 5.198 3,082		0 15 5 1 4 10 0 6 2 0 4 1 0 3 9 0 4 7	
150 252			<u></u>	277	180	130	50 51	11,678		273	2,:34	1,886 52,630	68,619	0 3 10	0 10 3	
(141)	198	2,830	2,726	6,595	10,414	1,239	36,501	81,765		4,071	18,696	5,46,467	6, 12, 596	1 2 4	1 6 6	
521	15.310			1,301	N,035		28,434	84,501		27,065	1,125	5,28,120 25,251	6,34,714 23,378	0 10 6	2 1 4	
391				1,301 265 744 174 15 15 119 44	. 686		236 99	84,501 1,4-9 2,425 978	::::	428	100	26,496 6 (89 4.160	27,764 6,657 4,670	0 8 8	0 7 11	
10G 26	: :	24		114 114			40 148	188 115 285 201		190	::	8,876 6,861	6,656 11,9,1	0 7 10 0 10 2	0 9 1	
		120	1	473 385			28,484 1,224 236 99 13 40 148 250 271 238 381	744 601 764			:	25, 488 6 (89 4,160 5,876 6,961 4,157 12,861 12,497 N,553 10,598 5,733 3,960 5,20d	6,34,714 23,37a 27,764 6,657 4,679 6,656 11,9,1 7,198 16,197 12,849 19,340 13,987 7,106 3,784 5,476	0 10 6 0 4 7 1 7 1 0 8 8 1 1 2 0 7 10 2 0 10 2 0 10 9 0 11 9 0 7 4 0 0 4 0	2 1 4 0 12 4 0 7 1 0 9 0 1 1 11 0 9 0 1 1 11 0 10 11 0 12 9 0 7 1 4 0 13 5 0 7 10 0 9 4 0 9 6 0 9 4 0 9 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	551	1 ":-	9	41 4 4			381 810 86	764 440 40			50	10,598 5,733	13,987 7,106	0 7 6	0 7 10	
	·	i		14 84	===		40	440 40 8 55 84		480	155 210	5,060 5,206 4,258	3,7%4 5,474 5,081	0 7 4	0 0 4	
,048	13,661	144	10	3,718	9,400		81,908	91,969		28,168	3,640	6.64.671	8,0G,777	1 111	1 6 0	
,219			190	203 40	4,066		2,272 5,661 1,100 447 89 145 73	7,980 8,740		200	1,178 847	24,651 17,342 7,038 3,623 6,114 3,634 4,118 2,834	27,362 27,150 7,503	0 9 10 0 6 7 0 8 5 0 8 4 0 8 3 0 8 4	0 11 1 0 9 4 0 13 0 0 5 2 0 5 5 0 0 10 0 0 12 2 0 10 6	
 27 10	750 3	:		40 46 16 63		::::	447 88	7,980 8,740 1,846 489 114			1	3,623 5,114	27,150 7,503 5,015 6,313	0 9 30 0 6 7 0 8 5 0 8 3 0 8 3 0 8 3	0 6 2	
246			63	34 12	1		146 73 812	425 172 324		 	662	8,654 4,118 2,634	5.23\ 4.164 3,729	0 9 9	0 0 10 0 12 2 0 10 6	
	753		253	458	4,007		H,040	15,073		200	2,408	68,974	86,384	0 8 1	0 1u 1o	
21)	:::::			122 1 59			1,036 90 12	1,158 120 71	::::		142	12,119 3,716 2,601	15,419 6,313 3,534	1 8 8 0 5 7 0 4 19	1 6 8 0 6 5 0 6 11	
29		-		181			1,188	1,349			143		24,459	1 18 9	2 8 1	
				8	:::::	:::::	179 28 76	178 23 81		-	125	1.731	6,720 1,460 2,055 4,926	0 5 11 0 4 31 0 4 8 0 10 8	0 7 9 0 5 0 0 7 1 0 12 5	
<sub>8</sub>	6		1	7 26			261	Serie			485					
8	6		1	41			530	30.439			610 947		15,561			-
709 2,642 634		1	886 44	1 15		8,000	8,660 1,718 958	10,438 7,515 1,602 2,682		 	60	81.178	37.16 52.87 10,15 7,66	0 10 1 0 9 5 0 11 5 0 7	0 1 0 7 0 12 8 8 9 14 8 3 0 11 0	
	1 2	1		33			2,447									-
9.385	7		930	342	1	3,600	18,778	22,637		0a	997	78,19	1,02,00			i

# FORM No. I.-Statement showing the income of the

21.1.222222222.23		٠. س		~4.000001.00		5		4.4. <del>4.4.</del>						<del></del>	*****	7	
1		2			4			. —								~~~~	
		uncipelity				municipal limits.	a	6	o N	d d	B OF	e in the contract of the contr	g	λ	AT	LANGE IN THE CLOSE LAST YEAR	tor I
Name of Dist	PRICT.	Serial number of Munic	NAME OF MUNIC	ipality.	Act under which constituted.	Population within mun	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal balance.	Total.
		_					Ī								Ra.	Ra.	Rs.
Rajahabye		Au	Rampore Baules	h	} Ant III (B.C.) of 1884	20,024 9,094		7	11 9	21 16	5 3	16 15		18 18		2,017	2,043 3,624
rinjenanye	{	6)	Natore	 ot <b>al .</b>		99,118	<del></del>	16	23	39	8	81	_3	86		b,670	5,670
Dinagoporo		63	Dinagepore .		Act III (B.C.) of 1884	12,977		- 6	10	15	7 8	10		17		8,770 3,384	8,770
Kung pore		61	Rungpore Bogra		Act III (B.C.) of 1884 Act III (B.C.) of 1884	13,320 6,179	<del>  ::-</del>	5 4	10	15 12	7	14	1	14		1,854	1,851
Rogra	{	65	Sherepore	 late	j	10,170		9	18	27		26	1	26	<del></del>	2,108	2,105
Pubna	{	08 67	Pubus Shirajgunge		Act III (B.C.) of 1884 {	14,883 21,069	=	6	12	18	3 3	15 15	— <u> </u>	18	.: -	3,604 1,523	3,601 1,523
				otal	······	35,941	==	19	21	36	я	30	1	35		5,197	5,127
Darjeebng	.{	64	Darjeeling		} Act 111 (B.C.) or 1884 {	7,976 4,033		25 13	:::	25 18	7 3	18	21 5	8	····	5,246 6,266	3,296 6,.66
			l	late		12,009	-	88		12	10	-28	26	10	<del></del>	8,502 1,693	8,502 1,802
Julpigoree		1 70	Julparoree Invisional T	 tal	Act III (B.C.) of 1884	7,936		99	87	185	43	142	34	151		35,313	85,313
	n		DIVISION.														
Daces		71 72	Daces		Act III (B.C.) of 1884	77,661 12,508	:::	9	12	21 12	4	17	3	18 8	2,750	26,271 4,792	29,021 4,792
maxie	(	1		otai		90,169	-	13	20	83	•	29	7	26	2,750	31,065	33,819
Purresdpore	§	73	Purrendpore Goalundo		}Act III (B.C.) of 1894	10,077 16,404	:::	() 4 7	12	18 13	6	12 8 20	1	17 11 21		4,789 769 761	4,739 769 761
_ arrangement	)	75	Madaripore	 otal	]	12,298 32,788	-	17	34	- B1	- <sub>11</sub>	40		469		6,900	6,2(6)
		76	Burisal Nulchiti		b .	13.186 2,692 3,000	-	B U	10	15 9 9	1	11		12		4,639 2,209	4,6 ts 2,20%
Backergunge	. 1		Ilainkati	:	Act III (B.C.) of 1884 .	3,000 35,147	<u> </u>	101		10	2	- 5	:::	10	<u> </u>	67	67
		80	i	otal		34,025		33	10	48	7	36	- 8 5	40	8,150	6,813 5,261	6,913
Mymensingh		NI NI	Muktagacha	:. ·	Aot III (B.C.) of 1884	14,727		5	10	10 18 12	5 3 1	12 11	2	16 12		2.514 2,131 2,441	2,514 2,121 2,881
муничинця		P2   H1	Kieheregunge		]	8,821 12,898 4,640	1	6 3	8 9 6	16 0	3	12 8	·•	15 15 9		711 216	711 216
			1	otal .		55,948	=	70	51	80	15	ns.	7	78	8,150	18,701	21,954
			Davisional I	lotal		2,11,025		88	118	207	87	170	19	188	10,900	57,940	84,549
			NG DIVISION.	n	J	20,960		0	12	18		16	8	15		1,979	1,979
Chittagong .		No.	Cox's Buzar	•••	Jacon III of 1844	4,343		13		13	5	10	3	18		2,040	2,040
Tippersh		8.8	Commilla	Potal .	Act 111 of 1884	25,755		19	11	16	2	14	-2	14	2,542	2,736 2,553	5,268 2,588
pp		<b>1</b> 88	1	rotal .	.]	31,046	-	9	19	12	- B	23	2	20	2,512	6,281	7,833
Nonkholly	<b></b>	. Do	Nonkholly		1	5,161		4	R	12	8	9	=	12		2,081	2,081
	p.	rw.	Divisional Total	nl	·	61,540		32	189	71	13	-58	5		2,543	9, 412	11,944
Patna			Patna		Act III (B.O.) of 1684	173,251 14,680		10	2n	80	9	21. 7		26 ji	570	3,380 3,786	5,950 3,786
tarna	•	۳.	Benar	n		48,948	1	-	8	12		19		12	570	3,506	3,806 11,042
		ول	Gyn	Potul		236,900		17	14	\$5 #5		80	1	21		5,340	5,840
Oya .		48	5 Dandnagar		Act 111 (B.C.) of 1884	9,870	<u> </u>	18	<u> </u>	18	8	10	<u> </u>	12	<u> </u>		
		, ,	7 Arrah	Potal .		98,47		87	14	18	10	15	- 5	16		8,730	5,340
Shahabad .		1 2	S Bux.r	. <u>.</u> .	Act 111 (B.C.) of 1684	16,49	8	3	6	12 9 21	3	9 7 18		10 9 12		106 1,557	106 1,567
			1   Bhubush			22,000 5,72 12,60		3 3	14 6 6	9		10 8	Ξ,	8	-	2,360 635	2,366 635
				Total		117,23		26	52	78	15	63	5	78		7,944	7,944
					1	1		1	1	1	<u> </u>	1	<u></u>		<u>'</u>	1	<u> </u>

# Municipalities in Bengal during the year 1885 86.

2725	<del></del>	200		<del></del>	****	-	****			Taken at		9		AT 12011			18	19	20	21	
			0	TROI.								assessi.	l'axra.				halance.		15) per	column 18	
a	6		d	0	1	,	h		C.	nservan	ry Ces	18,	Li	renses o	n Trac	tes.		,	(column	.5	
(Arricles of fond or drink for men or annuels.)	(Animals for slaughter)	Cleas III. Fuel, hebling, and	(Bulding materials.)	(Dries, gums, and	(Tobacco.)	(Cloth.)	(Metals,)	Total.	Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties,	Fotal.	Arrear collection for the previous year,	Collection for the cur-	Penalties.	Total	Total income of year, excluding	Total including balance	Incidence of ratation head of population.	Incidence of meeme shown po herd of population,	Remarge.
Re.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra,	Rs.	Rs.	Rs.	Rs.	R×.	He.	
•••••	:::	.:	::	:::	:::	:::			927	2,741		3,682	:::::		:::		21,350 10,627	23,392 14,165	0 11 7	1 1 0	
	-		<u></u>		=	=	==		927	2,741	14	8,682			<u> </u>		31,877	87,517 27,312	1 1 0	1 1 6	•
*****	<u> </u>	<u>::</u>			=	=	=	<del></del>	<del></del>		-:-				-		12,546	15,780	0 10 5	0 14 9	
	<del></del> -		Ì-	::	-	-					-::						9,736 3,831	11,590 4,985	1 5 5 0 12 6	1 9 2 0 15 4	
	-:		-	<u> </u>	-	=	=								===		13,567	15,676	1 1 11	1 4 0	
•••	::.		Ī		Ī	==	::	::::					:::::		::	<b></b>	9,150 11,394	13.754 12,917	0 8 11	0 9 10 6 8 7	
	_	<u> </u>	Ŀ		-	=	_										20,544	25,671	0 8 0	0 9 1	
		::-		_::	:	::_	<u>:</u>	::::::	821	8,163	:::	8,776			-::		2,888	1,15,202	7 1 B	14 0 5	
		-:-	Ļ	-:	-	Ŀ	<u>ن</u> ا		324	8,452		×,776			-:-	·	6,611	1,26,366 8,363	0 6 1	9 12 11 0 13 3	
	<del></del>	-	-		<u></u> -		<u> </u>	· ···	1,251	11,193	14	12,458			<del></del>		,21,321	2,56,634	1 2 7	1 18 1	
	<u> </u>		Γ		-				133	Ou 401		90 Butu					.33,199	1.62.210	1 5 3 2 3 6	1 11 5 3 4 7	
	:		:::		Ŀ	<u></u>	Ξ.	:::::		87,435 9,674	<u></u>	32,564 9,674 42,242		-::::		-:	28,664 28,664 .61,843	1,62,210 38,446 1,95,656	1 7 2	3 4 7 1 12 8	
	-"	<del></del> -	<del>  :</del>		<u> -</u>	-	<u> </u>		133	42,100	<del></del>			*****	<del></del>			10.791	0 6 10 0 4 9 0 6 2	0 5 4 0 6 4	
-			-:	:::	-:		:::		••• ••• •••	••••••••••••••••••••••••••••••••••••••	 				::		6,982 4,116 7,564	4,915 8,825			
	<u> </u>				Ξ		=								=		17,092	21,460	0 5 9	1 4 4 0 10 7	,
	Ì	<u>:</u>	١.	=	1:	:		::							::		16,828 1,791 1,570	4,602 1,645 1,466	0 12 1 0 10 7 0 5 4 0 1 6	1 4 4 0 10 7 0 8 4 0 1 6	
<b></b>	<u>.::</u>	==					==	· · ·									1,496 21,691	28,604			
****	-				=	=	-		<u>··</u>		-:	*****			-:		36,656	29,865	0 6 11 0 11 5 0 9 3 0 5 0 0 7 10 0 4 1 0 4 5	1 7 4	
:-::		=		:	:::	1		****			::				::		36, 656 8,656 6,689 4,405 4,200	28,865 6,170 7,789 7,686 4,080 1,750	0 5 0	1 7 4 0 13 7 6 6 1 0 8 8 6 5 3 0 5 3	
		=			=		-										1,554		0 4 1	0 5 3	
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	=	-:-	Ë				==		133	42,100		42,942		-··· ·			2,36,612	3,49,461	013 6		
																•••	30,348 2,392	32,822 2,453	0 15 9	1 8 7	
		-:-	<u> </u>	-::	1	=					<u></u>	***			<u> </u>		32.785	84,775	0 74 5	1 4 6	
	-:-	<del>- :-</del>	-		-		==		401	3,322		3,726		<del></del>			22,494 5,024	27.702 8,479	1 0 6	1 10 6	
	i	=	<u> -</u> -		-:	=	<u>:</u>		401	8,322		8,726			<del></del>		28,858	36,181	0 9 10	0 14 7	
	-		-	<del></del>	-	=	=										4,390	6.471	0 11 9	0 13 7	
		<u> </u>			=	=	Ξ		6(1)	8,822	3	8,796			==		65,453	77,427	0 11 17	1 1 0	
	-:			-::						8,880		8,880	<b></b>		:::	*****	,07,508 6,452 14,959	1,11,456 9,638 18,245	8 8 9 0 5 4 U 4 3	0 0 11 0 G 4 0 4 7	
	ļ. :-			==	-	===	=			8,880		8,880			<del></del> -		,98,317	1,39,869	0 7 7	0 # 4	
****	j÷		<del>  :</del>	==	·		-							•••••	=		68,160	78,800	0 7 11	0 14 4	
	-	<u> </u>	=	<b> </b>	::	=	Ξ				<u> </u>			-::::			68,400	73,800	0 6 2	0 11 1	
	=				=		=								=		.5	91.879			
	=	:::	1	::	1	=	=			===	=				=		6,116 5,486 13,880 2,618 1,804	6,521 7,013 14,089	0 4 11	9 6 11 0 6 2 0 8 2 0 10 3 0 7 3 9 4 4	
*** ***	-			=	=	=	==				==				===			2,439			
	=			<del> </del>	=	-	=								1		51,954	868,84	0 5 0	0 6 8	
	1	1	1	1	1		1	l		1	1	t	!	1	1	1	j'				

# FORM No. I.—Statement showing the income of the

1		2	3							10	11	19	18	<u> </u>		14		16
		unicipality				August Taxes—continued.  Other taxes in detail (as many columns as may be necessary).							OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				ij	
AME OF DIST	INTRICT.		NAME OF MUNICIPALITY.			Tax upon persons according to circumstances and property.	Water tex.		Total.	Tax on houses and lands	Tax on rehicles.	Tax on agrimate.	Tolls. &c.	Tax on lime-kinv,	Tax on musical pro-			Total income from taxation.
	RAJST	74177	E Division.			Rs.	Rs.	Ra.	Re.	Rs.	Re.	Re.	Rs.	Re.	Re.	Ra.	Re.	п
jahahyo	{	(\$4) (8)	Rampore Beuleah Natore		1	9,711 4,969	*****		9,711 4,9 <b>6</b> 9		2,828 1,411	464 275	1,634					18,
	(	61	Total	-	1	14,690			14,680		4,210	729	1,658					24.1
акороге		62	Dinagepore		Ad	9,098			9,096		2,445	279	2,034					13,
gpore		63	Rungpore	;	Ad	6,909			6,909		1,440	381						8,
779.	{	64 65	Rogra Sherepore	}	}4	4,716 2,490			4,718		1,976 596	61	1,625 182			:		8,5
		11.0	Total	j		7,116			7,116		2,566	- 61	1,657					11,
ma.	{	66	Pubns		3	5,684 8,660			5,684 8,600		1,060 526	110 593	1,521					- R:
ina.	· {	67	Shirajgungo Total		1	14,234			14,234		1,546	708	1,521					18,
	,	elst	Darjeeling	;	,	19,236	9,830		9,830	37,509	22	543	7,021					56.
joeling	···į	CB	Kurseong	- :	, } {			<u></u>		4,673	*****				<u> </u>			4,
			Total	•••		3,957	9,830		9,830	49,192	72	543				- <del></del>	<del></del>	61,
igoreo	•••	70	Julpagoree	•••	٦	53.092	9,830		84,922	42,182	12,298	2,696	6,866		<del></del>			1,11,
			Divisional Total	•••											<u> </u>			1, 11,
	DA	CCY	Division.															l
ne.	{	71 72	Dacca Naraingunge	:	} 4					81,840 17,724	3,858	2,147	13,101					1,08,
		i	Total							89,561	3,856	2,147	13,101		·-			1,30,
	s	73	Purrendpore Goalundo		3	3,928 3,618			8,929			:::::	405	:::::				4, 8,
reedporo	∫	75	Madaripore		,	3,766			8,706				720					4.
		Ì	Total			10,712 R 409			10,712		98		1,124		ــــــــــــــــــــــــــــــــــــــ		<u></u>	11,
kergungo	{	76 77 78	Hurisal Nalchiti	. ]	14	1,665	*****		8,498 1,685 1,570		164		1,203					9, 1,
	(	75	Perozepore		)	1,463			1,963			<b></b>			<u> </u>			i,
			Total			13,196			18,196		188	HS)	1,322	<u> </u>		<u></u>		14.
	(	80 81	Nusirabad Muktagacha		١.	6,498 3,098	*****		6,408 3,088	697 18	862				<u> </u>			7.
mensungh	{	82	Jamalpore Sherepore	::	1	4,688 4,284			4,634 4,284 8,938	39 97		******					• •	4,
	l	85	Kishoregunge		)	3,238 1,249	*****		1,249	4/1				: <u>:</u>	<u> :</u>			3, 1,
			Total			23,005			23,005	895	302	•-	. /					24,
			Divisional Total			46,913			48,918	70,450	4,804	2,236	15,548	<u></u>		<u> </u>		1,81,
	CHITT	r doi	o Division.															
tagong	{	86 87	Chittagong Town		},	2,000	*****		2,000	11,327	1,582	418	7,340 263			<b></b>		20.
	•		Total			2,000		*****	2,000	11,327	1,582	418	7,605					22,
perah	{	84 89	Commilla Branunberra	::	1	8,815 6,233			8,815 5,233				1,414					38,
	(	1	Total		'	14,048			14,048				1,414				<del></del> -	19,
akholly		90	Noakholly			3,352			8,352		277		181					3
			Divisional Total			19,400			19,400	11,327	1,859	418	9,200					45,
	PA		Division,												!			
ns	}	91 92 93	Patna Barh		13	4,906			4,906	59,859	9,085		15,857		810		******	94,
	,	93	Behar	•••		13,021			13,021						810			18,
		31	Total			17,9:7			17,927	59,859 83,872	9,085	1,142	15,857					1,12,
	}	95	Tikari Daudungar		}		******			00,072		1,146	*****	*****				37,
		1	Total							88,372	8,465	1,142						37
		r !g	Arrah	,	,	75.871			15.871							·		15
ahabad		180	Hoommon		П	5,3×1 4,474 6,398 1,777	<b></b>	:::::	5,851 4,874 6,394	::::::	498 310 874	:::::	::::::	*****				1 5
		102	libabuah			6,798 1,777 1,558			6,398 1,777 1,65N		374							6,
		1	Total	•••		26,859			35,889		1,182							37,
			1	**	ιi				1		-,				1	1		1 -"

# Municipalities in Bengal during the year 1885 86.

16										17		18	19	20	21	
			Miscri		ь Висигт	rs.		Dept.			cluding balance.	_	(column 15) per	wen in column 18		
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refree, &c.)	Conservancy and r ai- chaning (fee, sale proceeds of mght-soil, street-refuse, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Pro-	Sundries (rent of muni- cipal lands, receipts from public gardens, &c.)	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.)	Adrances.	Total income of year, excluding	Tetal including talance	Iverdence of taxation bead of primilarion.	Incd. nee of means shown re herd of population,	Remarus.
Rs.	Ra.	Rs.	Re.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Ra.	Rs.	
424				819	2843		1,955	8,021 8,872	::			21.350 10,527	28,392 14,155	0 14 7 0 11 8	1 1 0	
131				410	293		5,762	6,198				31,877	37,547	0 18 9	1 1 6	
			768	244	399		1,918	3,831			1,857	15,542	27,312 15,730	0 10 6	1 6 11 0 14 9	
8	490		245	144			2,397	3,284			299		11,590 4,085	1 5 5	1 9 2	
				197 89		105	1,3e1 659	1,464 708				9,756 3,831	4,085 15,675	0 12 6	1 5 0	
10000			36	166 143 88			1,890	2,167		90		13,567 9,150	12,754 12,917	0 8 11 0 7 3	0 P 10 0 8 7	
17	42			231			2,120	1,675 2,410		90		20,544	25,671	0 7 3	0 9 1	
17	42	31,001	 15	201	25	7,531	15,231 166	54,640 1,114			588 61	1,11,998	1,15,202	7 1 8	14 0 5	
625 513		81,001	15	221		8,034	16,397	66,834			647	1,17,884	1,26,390	5 1 7	9 12 17	
34			543			1,517	1,484	3,554				6,611	8,803	0 6 1	0 13 3	
1,618	536	31,001	1,605	1,422	717	9,656	30,888	77,478		132	2,294	2.21,321	2,56,684	1 2 7	1 13 1	
2,084 537	460			312 373	124		26,077 347	29,647 1,258		30		1,33,199 28,654	1,62,910 33,446	1 5 8	1 11 6 2 4 7	
3,201	460			604	126	<u> </u>	26,424	30,908		30		1,61,843	1,95,656	1 7 2	1 12 8	
905 566	106			10	719		259	4.00 E-400		150	100	5,042	10,721	0 6 10	0 9 5 0 9 10	
145		1		81	150	ļ <u></u>	2,772	8,078			124	4,116 7,501	4,915 8,325	0 6 2	0 9 10	1
1,000	100	<u> </u>		393 161	838 3,015		3,670	6,844 10		158		17,092	23,861			
	·						10 6 83	10 9 88	******			1,793 1,579 1,496	4,002 1,64d 1,496	0 12 1 0 10 7 0 8 4 0 1 6	0 to 7 0 % 4 0 1 6	
1 3		ļ		161	8,018		3,710	8,83,6				21,491	24,604	0 6 11	0 10 2	
1.476	<del></del> -	j	2.718		2					884		15 484	46 965	0 11 8 0 9 8 0 5 0 0 7 10 0 4 1	1 7 4	
4417 390 259 364				196 AB 85 18			2,761 20 696 210	7,064 542 1,630 482 934 239				8,656 5,668 4,105 4,269	6.176 7,789 7,686 4,080 1,750	0 5 0 0 7 10 0 4 1 0 4 5	1 7 4 0 19 7 9 6 1 6 8 8 0 5 3 6 5 8	
364 172			2	°		:::::	65	934 239				1,434		!	.1	
8,099			2,720	212			4,318	10,290		834	*****	85,386	3,05,461	0 8 11	0 10 1	ļ
7,244	Bries	<u> </u>	2,720	1,460	8,978		87,593	58,564		1,022	194	2,36,612	3,00,461	713		
1,368 65		864	120	438 22	215 5		6,674 37	9,674 120			==	30,848 2,892	<b>32,8</b> 99 2,158	0 15 P	1 8 7 0 8 9	
1,42×		864	120	460	220		6,711	9,803				82,735	34,775	0 11 6	1 4 4	
••••	::::	::::		40	68	<u> </u>	7,R44 610	7,937 601		542		23,434 5,934	27.702 5,479	1 U 6	1 18 6	
81			<u> </u>	40	58		8,454	8,628		542		28,358	36,181	0 9 10	0 14 7	
1,509		864	28	6 506	278		15,471	18,771	240	548		4,390	6,471	0 11 11	1 1 0	
	<del></del> -	i														!
1,798 420 584	441	473 	35	8,740 52 122	*****		4,414 419 1,034	9,872 940 1,938		1,476	1,008	1,07,504 5,552 14.059	1,11,456 9,638 18,285	0 8 8 0 5 4 0 4 3	0 9 31 0 6 4 0 4 7	
2,802	441	671	35	2,020	,,,		5,887	13,750		1,475	1,668	1,28,317	1,39,559	0 7 7	0 9 4	
1,240		\$,U(II)	264	1196	*****	9,549	14,263	30,831		150		68,460	73,400	0 7 11	0 14 4	
1,249		4,000	204	986		9,549	14,283	80,881		150		68,460	78,800	0 6 2	0 11 1	
401		1,171	82	149 23			1.050	2,771 826 802			10	18,643 6,415 5,486 18,980	91 479	0 5 10 0 5 4	0 6 1 1 0 6 2 0 5 2 0 10 2 0 7 8 0 4 4	
760	126	4.928	19	89 85		1,205	268 92 92 756	7,204		<sub>13</sub>	••••	5,486 18,980	6,521 7,043 14,039	0 5 10 0 5 4 0 4 11 0 4 11 0 8 13	0 5 2	
218				28				851 246				2,618 1,804	2,439			
1,379	120	6,217	lüs	292		1,205	2,503	11,600		13	10	48,954	56,898	0 6 0	0 6 8	

#### FORM No. I .- Statement showing the income of the .

Heatifierpore   Heat   Heatifier   Heati	1	2	3		4	8	***	<del>,</del>	**************************************	6		C 1884		7		7	
Name of District.						,	N	UMBRE	2 OF 16	RHME	RS OF	Сомм	(TTEE				
Name of Develor.		lity.						b		a		,	,	A	BY BA	LANCE IN THE CLOSI LAST YEAR	HAND COF
Montherproc   186   Bloomferproc   186   Act III (B.C.) of 1884   186   186   187   188   1	NAME OF DISTRICT	number of Munic	NAME OF MUSICIPAL	LITY.		Population within munici	Ex-officio.	Nominated.	Elected.	Total.	Officials	Non-officials.		Natives.	Deposits.	કં	Total.
Total   Formation   Formatio	PATRA !	Divis	OH-continued.								- 1				Ra.	Ra.	Re.
Purblunes		1104			} Act III (B.C.) of 1884			10 10 11	=			12 9		10			4,922 629 219 1,557
Saran			Total	•••				87	15	52						6,727	6,727
Sarun	Durbhungs .	107 108 109	Modhubani .		ĺ			14 5	10	14 15		18	"1		:::::	1,447	6,361 1,487 1,895
Champaran { 126 Metillari } Act III (B.C.) of 1884	Sarun	110	Chupra Rovilgunge Sewan			\$1,670		10	11	21 12	8	13		15 10 7		7,053 1,006 894	7,083 4,966 894
Total   Divisional Total   Div						77,049		23	19	42	14	28	10		3,050	8,953	12,003
Divisional Total	Champarun	118		:	} Act III (B.O.) of 1884 {				<u></u> i	12							4,935 1,621 6,466
Monghyr   116   Monchyr     Act III (B.C.) of 1864   18,597     6   12   16   6   16   10     2,500   2, 17   17   17   17   17   17   17   17			Divisional Total	•		7,41,878		188	166	348	74	274	41	307		55,635	59,256
Puramah   119   Puramah   11											- 1				İ		
Puramah   119   Purucah   Act III (B.C.) of 1884   15,016     6   12   18   8   15   5   13     6,231   6, 6   6,231   6, 6   6   6   77,000   10, 6	Monghyr	116	1	•••	'				- 9								2,R99 711 8,640
Purocah   119 Purocah   Act III (B.C.) of 1884   15,018   6   12   18   8   15   5   13     6,231   6,	Bhagulpur	117			ľ	5,675				11		10			*****		4,929 5,181 8,060
Maldah   150   Singlish Beau   3   Act III (B.C.) of 1884   12,000   6   13   16   16   17   12   131   12   131   14   14   14   14   14   14   1	Puraesh	119								_							6,231
Routhal Pergunnaks   193		120 121				'	—i	-				-					437 780
Total Divisional Total		}		•••	*****		==	10	20	80		25	=	39	131	1,086	1,817
Divisional Total	Southal Pergunnaha	(122 (122	sahebgunge		Act 111 (B.C.) of 1884 {				6	9	1	8		6		2,011	5,781 2,011
Orisiack					i				-								7,702
Cuttack   125   Lonnumit.	Or	R188A	DIVISION.							_				_			
Peoree	Cuttack			Can-	AAct III (B C.) of 1884			-	1						l i	1	8,518 5no
Porce 137 Porce Act III (B.C.) of 1884 24,863 6 13 18 4 14 2 16 849  Balasore 138 Balasore Act III (B.C.) of 1884 29,865 6 13 18 9 9 8 15 2,093 9  Divisional Total 115,587 65 38 79 80 40 8 71 11,464 11  Cuota Nagore Division.  Hazaribach [120   Bazaribach ] Act III (B.C.) of 1884 [15,000 15 15 15 15 16	•	196			,											896	509 396 9,428
Balasore 138 Balasore Act III (BC.) of 1884 29,85 6 13 16 9 9 8 15 2,093 9  Dyvisional Total	Pooree	127	Poorre		Act [11 (B.C.) of 1884	24,808		_		<b></b>			_				340
CHOTA NASPORE DIVISION.  Hazaribath [120   Hazaribath ] Act III (B.C.) of 1884 [ 15,200 15 15 15	Balasore	198	2000000		Act III (BC.) of 1884	29,268		6	12	16	9		8	15		2,093	2,092
Hazaribaşh {   129   Hazaribaşh   } Act III (B.C.) of 1886 {   18,806     15			Divisional Total	•••	*****	115,367	=	43	86	79	80	49	-8	71		11,166	11,864
Total Act III (B.C.) of 1896 13,445 4 8 13 4 8 5 9 384 1,868 1	CHOPA									1							
	Hazaribagh	130	Chattra	:.	,			6			_	-		-	-		583 1,084 1,667
Manbhoom 132 Purulas Act III (B.C.) of 1236 9.205 12 12 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Lohardugga .	131	Rauchi		Act III (B.C.) of 1886	18,443		4	8	12	4	8	8	•	894	1,658	1,893
10 10 0 10 2 10 47	Manbhoom	182	Purulis		Act III (B.C.) of 1884	9,806	<u></u>	18		18	8	18	2	16		5,771	8,771
Singchhoum 13 Chychassa Act III (B.C.) of 1894 6.000 11 11 2 9 2 9 701	Bingbhoom	13			Act III (B.C.) of 1884		<u> </u>	-									763
							-				-			-		-	8,091 4,94,490

# Municipalities in Bengal during the year 1885-86.

				1	8			_							1	)			18	19	20	21	22
					ROI.					\. 				esesed T	'AXRS.				alance.		15) per	column 18,	
•	b	o	d	1		9	g	h	Ī		Co	nservan	су Ссы		Lie	nae on	Trade	.	excluding l	ė	. (column	'ncome shown in et populatien,	RHMARES
(Articles of food or drink for men or ani- male.)	Class II. (Animals for slaughter.)	Ciage 171. (Fuel, lighting, and	washing.)	Hateria Ins V.	Spice.) gums, and	Class VI. (Tobacco.)	(Cloth.)	Class VIII.	/ data and		Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties.	Total.	<b>₽</b> ∃	Collection for the cur- rent year.	Penalties,	Total.	Total income of year, excluding halance.	Total, inchiding balance	Incolonce of taxation, head of population,	Inerdence of 'ncome's per head of population	DERAGE
	Ra.	R	i	Ť	Ra.	Rs.		1	Ì	Re.	<b>2</b> a.	1	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Rs.	Ru.	Rs. A. P.	Rs. A. P.	
Bs.		-			::	1 : : :	=	=======================================									=		30,899 6,513 3,129 4,616 45,147	35,911 7,142 3,348 6,173 51,574	9 9 10 0 3 3 0 2 9 0 6 1	0 11 7 0 4 1 0 3 0 9 11 3	
		<u>                                     </u>	_	- -	···	<u></u>	 	=	-	<del></del>  -									24,092	50, 153 5,564 0,959	0 4 10 0 4 3 0 6 6	0 5 6 0 5 7	
	=	-		-	<del>::</del>	::: :	-		١.										16,233	15,976	0 4 11	0 10 9	
	1::	:			<u>:</u>	:::		4:	: -								::		35,449 16,811 6,298 82,554	42,496 14,570 7 192 64,557	0 0 1 0 9 6 0 7 2 0 6 11	0 10 11 0 12 S 0 8 io	,
		-		-	<del></del> 	=======================================			. -				=			:::::	=		11,477 9,907	16.41± 11,52%	0 7 4		
				-	=	=======================================	=					8,880	<u></u>	8,880			<u></u>		27,384 4,01,049	27,840 4,60,364	0 5 9		
						-	- :		:		<u></u>		<u>.::</u>			161	<u>::.</u>	161	37,712 15,554 53,266	40,511 17,265 56,866	0 8 1		
	- -	. -	<u></u>	-	_ <u>-:-</u>	-			=		683	5,802	- <del>:-</del>	5,885		638	=	683	83,442 4,276	85,371 7,407	0 9 1		
	- -	-1-	==	===		-   -	- -		= -		598	5,802	- <u>:</u> -	5,885		533	==	588	87.718 21,787	24,018	0 5 10	-	
	-	- -	-	 	<u></u>	- -							==				=		9,002	9,439 S,964	0 A 9	0 11 7	
	-1-	= -		<u> </u>	==	_	-1-	-1-				===	<del></del>		==		<del>                                     </del>		12,156	13, 113	0 6		1
	- -	= -	:: :::::::::::::::::::::::::::::::::::	==	<u> </u>		- -						==				===		4,504 6,443 10,947	18,779	0 7	0 12 2	-1
	<u>-</u>  -	=		-	=		- -				588	6,308	=	5,885		694	=	694	1,85,944	2,12,781	0 0	2 0 15 #	
	.	-				١.	.										=		85,300 5,966 2,878	8,47	1	7 0 6 1	, ]
	-1-			-	-				<del>=</del>	,			=				=		44,139			4 0 14 0	-
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-				-	-			-			17,89	2,88,57	5,49	8,81,46	7	14,94	ا "	8 14,9	8 5,72,50	31,31,8	J 0 12	11.	"

FORM NO T. Statement - Leading the descents of

						تتعديد وا					12	12	1	3		-	100 miles
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					OTES	CERCETO	IN DET	AII. BA	(	(	(.		(A)		<i>iay (y d</i> i was as kssary).	TAIT (AS MAY BK	\\ \display \\ \din \display \\ \display \\ \display \\ \display \\ \display \\ \display \\ \display \
NAME OF DIST		NAME OF MORICI	PALITY.		Tax upon persons according to circumstances and property.	Water tax.		Trial,	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on lime kilns.	Tax on musical pro- cessions.	Brick kilns.		Total income from taxation.
PAT	NA DIV	IBION—continued.		П	Rs.	Rs.	Rs.	Rs.	Re.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mozufferpore	{  1	Managere		3	2,498			2,498	15,728 5,178 2,859			10,476					26,198 8,178 2,869 2,484
•	1	Tot	al ,	П	2,498			2,498	28,760		<i></i>	10,475					86,733
Durbhungs	{		ta	3	3,089 4,873	::: ::::		8,689 4,873	18,874	467	598						19,934 5,049 4,873
Naruu	{	1 Kovilennes		?	7,962			7,963  5,079	16,815 4,831			8,083 8,683					19,846 8,414 5,079
Съишрегия	{.1	Total	al .: ::	}	5,079 4,408 6,565			5,079 4,403 6,565	21,414	302		6,616					33,380 5,063 6,365
		Tot Divisional Tota			10,968			10,968		802	868			 610			11,628
	Do .com	LPORE DIVISION.	M		80,293			60,293	1,57,509	14,501	k90.5	82,945	*****	- 610		<del></del>	2,97.084
Monghyr		8 Monghyr 8 Janualpur Tot	: :	}					15,903 13,938	1,967 413	810 140 950	10,100	<u>:::::</u>		<u></u>		25,150 14,647 42,827
Bhagulpur	{.ii	7 Bhagulpur Colgong	<b></b>	}	9,079			2,079	29,236 16,423	2,380 4,245 250	1, <u>227</u> 30	10,089		418	::::::		38,814 2,359
Purpesh .	11	9 Purnesh			2,079			2,079	16,438 9,180	4,495 2,777	748	10,089		412			12,700
Makiah	{ 15	Old Maldah . Tota	 	}	5,101 2,008 5,169			8,101 2,048 5,169		1,875  1,575	-:- <u>:</u>				-:: -:		4,676 2,068 0,744
Sonthal Pergunn	abs {   15	Deoghur Saheligungo Tota	 1	}	2,478			2,478	8,301 8,301	92 211 303	39 695 784				<u>50</u>		2,609 4,257 6,808
		Divisional Total	u		9,726			9,725	58,140	11,630	8,684	20,180		412	50	:-	110,810
Cuttack	ORIG	tonment.  Kendraparah	g Can-	}	16,829			16,829 4,425 2,510		2,461 285 68	<b>511</b>	9, <b>63</b> 5	, ,			••••	29,436 4,894 2,578
Ponres	12	7 Pooree	al	Δι	23,764			23,764	10,657	2,814	511 100	9,729					36,818
Balasore	11	Balasore Divisional Total	 al	Δ.				7,600 81,424	10,087	4:3	403	1,122					9,598 57,688
Све		spore Division.									1						
Hazaribagh	{   15	9 Hazaribagh Chattra Tot	 al .	} 4	4,481 4,292 8,743			4,451 4,292 8,748;		782 	115	*****					5,298 4,292 9,640
Lohardugga Manbhoom	(1)	1	<b></b> .	A	6,798			5,795			348						5,948 4,709
Bingbboom					1,590			1,590		764							1,590
	1	GRAND TOT		1	\$0,747 5,04,525	9,980		5,04,525	8,66,307	1,50,118	18,244	1,44,087	2,08%	1,222	50		19,93,461

# Lunicipalities in Bengal during the year 1885-86.

				1	6		<del>11</del> 01	·	1	17		18	19	20	21	25
			Мінся	LLAREOT	S RECEIP	T8.				Рквт		uding balance.		(column 15) per	o in column 18,	
Realizations under special Acts.	Proceeds of land. &c.	Income from markets, (rents, fees, sale of refuse, &c.)	Conservancy and mad cleaning (tree, sale proceeds of night-soil,	<u>.</u> ای	Parments for municipal services rendered to individuals.	Grant-in-aid from Pre-	Vundries trent of muni- cipal lands, receipts from public gardens.	Total.	Lrans.	Deposits (contractors, submid. &c).	Advances.	Total meome of year, excluding	Total, including balance.	Incidence of taxation. (cheud of population.	Incidence of incene shown Fer head of population.	Rhmari
Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Ra.	Rs,	Rs.	Ru.	Rs.	Ra.	Rs.	Ra.	Rs. A. P		·
100 101 101		976 536		329 93 29 4	<u> </u>	200		2,11		-		\$0,8% 6,51° 8,125 4,610 45,115	7,14: 8,345 6,173	0 0 1		
760 306 470	2 2	1,926 63 1,073 3,062	47	37 54			862 582 1,016 2,961	3,12	` _::: <u>:</u>	21	70	8 06	5,561 P,050	0 6 8	0 5 4 0 5 7 0 10 9	. 1
229 65	20		57	179 97 78			14,756 2,248 1,146			350		85,442 10,814 6,254 52,554	-	0 6 1 0 9 6 0 7 2		
717		<u> </u>	16	111 230		605	2,780 1,25d	3,528 5,842			2,856	11,177 9,907	16,512 11,624 27,540	0 7 4 0 4 11	1 0 p 0 7 5	
9,414	680	15,469	505			11,55.)	53,810	97,000		2,019	4,994	4,01,049	4,60,304	0 6 4	0 5 7	!
1,71× 459 2 177		1.781	404	859 187 1,046			1,770 261 2,081	9,532 907 10,439				87,712 15,554 £3,266	40,547 16,263 56,866	0 % 1 0 14 7	0 10 10 0 15 G	
978	=			193 285 477	384		31,911 1,588 33,417	33,582 1,91, 35,349		100	10,996	83,419 4,276 87,718	85, 171 7,407 95,778	6 9 1 0 6 7	1 3 7 0 12 0 1 2 11	
1,990 8fk0 850		1,805		178			1,339 830 157	3,574 9,676 1,017			5,813 630	21,787 11,902 3,184	25,018 9,459 5,961	0 13 6	0 11 7 0 10 10	
1,720		1,895		115			1,023	6,693		90	650	12,186	18,408	9 6 8	0 11 5	
65 659 721		17 901 918	210	78 91 160		210  210	1,525 365 1,880	1,895 2,226 3,121				4,564 6,193 10,087	10,245 8,494 18,779	0 7 2 0 5 0 0 7 8	0 12 5 0 12 2 6 12 3	
7,580	 569	1,139	614	2,015	451	210	39,780	58,176		299	17,159	1,45,944	2,12,784 43,818	D 10 10	0 13 0	
278 429 240			168	314 #	1 		3,670 419	5,864 1,162 295				5.966 2,873	6,475 3,269	0 3 7	0 6 U	
831	- AGB	1,120	171	294	47 	4.500	4,098 5,221	7,821		10		44,139 21,729	58,543 22,078	074	9 14 0	
1,272	 BISM	1,2+6	210	121 797	47	4,500	1,0N5 10,464	1,926		10		10,824	12,916 88,056	077	0 8 6	
93	40	1,319 08	73	20 102	860		094 492	2,854 785		10		8,162 5,077	8,715 6,101	0 5 6 9 5 9	0 8 8 0 9 1	
	49	3,417 2,641	2/3 41	267	609		1,116	5,639 4,665		10 818		18,239	14,506	0 5 4	0 7 9	
497	=	24"3					1,201	4,171		198		<b>9</b> .078	12,840	0 8 1	0 15 7	
590 80,878	152 201 19,188	71,9 m	117	18 411 25 462	2,503 8,903 32,609	30,754	4,708 3,54,488	3,588 16,083 5,52,822	 2W	566 37 090	49,261	5,218 34,451 26,85,964	8,979 46,652 31,31,864	0 4 2	0 13 10 0 10 1 1 0 0	
,0111	10,100	11,321	0,428		52,000	5-,104	Art. Abilton	0,05,721	ZM	ر سر	,201	,,794	,,		- " "	

#### FORM No. II.

# STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOE

1885-86.

FORM No. II.-Statement showing the expenditure of the

1	2	3	4	6	- Elizabe de Residente	B		7			
are Name diversity of the					GENERAL ME	ESTABLISH-	ħ	UBLIC SAFET	r.		
NAME OF DISTRICT,	Seral number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office setablishment, inspec- tion, Hon vary Magistrate's establishment, &c.	Collection of municipal taxes, including octrol (establishment, purchase of account bocks, paper, money-loxes, repair to outposts, &c.)	Fire (establishment, pur- chase of fire-ngue, buck- ets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.)	Police (establishment, pur- chase of clothing lauterns, &c. repairs to outposts, &c.)	Registration of births and deaths.	Buidings and other works (erection of slaughter- houses, latrings, &c.)
Brzow	AR D	VISION.	Rs.	Rs.	Rn.	Rs.	Ba.	Ra.	Rs.	Ra.	Ra.
Howrah . {	1 2	Howrah	394 1,109	2,84,769 10,600	20,178 1,084	5,570 369	8,948	39,685	10,781		*****
Ì	-	Total .	1,503	2,45,438	21,762	5,948	8,918	\$1,683	10,781		
Muoghly {	3 4 5 6 7 8	Hooghly and Chin- sarah Seramporu Utterpers Bodyahati Hudresaur Kotrung	7,278 9,819 1,739 5,014 877 420 345	60,044 54,016 10,717 14,642 6,523 3,298 4,104	3,130 3,317 876 1,120 800 452 305	1,575 2,135 191 615 618 207 208	1,07) 20	9,653 1,715 511 891 507 		57 843 24 60 196 43	744 41 
Hardwan	10 11 12 13 14	Total Burdwan Culus Cutwa Bunuhat Runcegungo Assunsole	25,502 17,104 758 51 1,804 4,509	69,856 8,077 5,078 3,003 7,594	4,755 179 152 66 406	1,238 571 478 551 483	141	1,117 861  \$31	10-101 10-11 10-11 10-11		
r,	15	Assensole	20,328	(14,368	5,618	3,124	141	2,500			
Bankoora {	16 17	Rankoora . Baskenpore	3,028 2,766	8,455 7,043	1,12! 48i	287 301	18	897			5(2) 39
		Total .	5,782 3,015	15,498	1,605	589	18	273		<del>::</del> -	CEN
Beerbhoom	18	Boory Midnapore			356 356	1,191	463				<del></del>
Midnapore	19 20 21 22 23 24	Midnapore Tumlook Ghattal Chunderkona Ramjihunporo khirpai	1,509 2 572 5,400 1,910 2,953 1,246	89,595 7,884 4,89 8,179 2,245 1,866	354 404 126 133 100	244 255 405 2 14 203		31 55		******* ****** ***** *** **	58
,		Total	15,989	52,630	1.676	2,563	463	86			155
		Divisional Total	77,129	5,65,467	39,576	14,101	10,771	49,117	10,741	807	2,126
Passini	nucy 1	Division.									
24-Percannabb (	25 26 27 27 29 30 31 32 35 35 35 36 37 38 36 36 36 36 36 36 36 36 36 36 36 36 36	Saburban Baramseor Baramseor Sauth Saburban Rajjaur Barripar Joyanseor Joyanseor South Ham-Dum South Ham-Dum South Ham-Bum South Barrackpore North Harsact Joyan J	1,04,69 t 127 2,298 668 619 2,779 5,250 3,396 372 10,747 3,396 1,573 724	5, 28, 120 23,251 26,469 0,080 4, 109 8,676 6, 861 4, 137 12,861 12,467 8,678 8,678 8,669 6,284 4,284	24,830 1,284 1,786 433 406 87 464 1,097 695 519 434 85 381	12,165 1,456 2,034 317 183 611 4-4 350 1,146 1,186 1,286 602 414 558	26,017	35,596 291	41,867	1,3ds 248 144 	+,008 780 780
Ų	1	Total	1.42,206	6,64,571	85,628	^2,350	26,017	85,980	41,567	2,007	5,627
Nuddes {	41 42 43 44 45 46 47	Krishnagur Santipore Ranaghut Nuduca Kushtea Kushtea Kuneckhally Meharpere Birusgore	2,611 9,817 465 1,392 1,199 1,581 50 896	94,051 17,342 7,056 3,023 5,114 3,654 4,118 2,834	1,434 1,864 701 435 424 241 819 238	1,299 821 463 444 619 558 401 485				377	807 216 3
		Total	18,010	68,874	5,744	8,082				451	875
Jessure {	49 50 51	Jesore Kolechandpore Moheshpore	3,689 1,897 733	12.113 3,716 2,601	1,081 469 310	975 167		368		2	100
Khulus	52 53 54 66	Total Satkhira Debhatta	6,029 2,444 129	4,476 1,781 1,620	1,863 849 111	828 368 216	10	467		<u>2</u>	100 84 68
Khulm	54 66	Debhatta Chanduria Khuina Total	535 94 3 202	1,520 4,832 12,359	258 409 1,125	916 912 1,124	10				204
Moorehrdabad	56 67 58 59	Berhampore	* 6,628 21,007 1,137	80,588 31,178 0.021	1,672 1,614 482 531	1,720 1,868 461 868	6	1,955 1,861 8		132 386 60	160 831 200
į	59	Kandi	20,758	7,309	4,290	4,433	26	8,964		588	1,191
		Divisional Total	1,99,205	8,41,835	48,647	36,459	26,060	\$9,670	41,667	8,048	7,694

## Municipalities in Bengal during the year 1885-86.

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					HEALTH.	·				
	d	e	ſ	J BILLIC	h	Ī	i	<del></del>		
dis.	1				!		Conservancy			
Repsire (to market, d pensary, &c.)	Maintenance of medical institutions (dispensary cessitisnment, perchase of medicines, &c.)	Vaccination (establishment)	Water-works (establishment, regairs).	Road-watering (establish- ment, purchase of water- carts, repairs, &c.)	Road cleaning (establish. ment, purchase and repairs of dust-bins, &c.)	Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil.de.	of fines	Cess.	(cstablish	Renaus.
Ac.)	ns o ns ns pent,	(esta	13 (GS.	ring retiaus airs, i	Day A	of r	der., of	3	Ominige works ment, repairs).	
Sary.	tenan itatio ibliani licines	nation	P.WOF.	water at, pu is, rep	nat. Pu	chase carth	ids, &	Remissions	gi 2	
Report	Main Sets med	Vacei	Wate	Boad	Road	Ser Par	Refunds, or over-	Remi	Drain	
Rs.	Rs.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	
138	8,837 190	617 64	1,478	7,819	6,555 1,271	74,918 1,770	61		867	
138	4,827		1,478	7,819	7,898	76,688	61		367	
361	2.415	240 238	*****	1,459 711 <del>9</del> 5	1,584	14,664 13,586 1,686	6	**	2,341	
221	1,491 744 710	NO 41 120 66	115	200 32	100	3,486 1,696	2	 	8	
	·::.	66 111	*****	<b></b> .	89	1,085 261			135	
666	5,750	800	115	2,497	1,909	34,792			2,521	
71	6,195	148 93 59	21,340	1,860 142 29	4,774 305	9,292 1,181 1,181	*****	·····	813 186 15	
17	1,518	60 71	88	677	1,061	561 901			201 43	
235	7,960	451	21,443	2,757	6,140	12,439	<del></del>		1,258	
320	1,770	126 54		170	928 906	200			653	
329	2,622	180		170	1,832	269			653	
	1,541	51	623			1,104			118	
271 317	110,5 360,1	130 66 38	324 1,321	47	::::::	15,437 408 846	*****		251 27	
	824 644 850	30 24	520			129 90	******		23	
	- 579 17,601	321	200	 50		16,989			801	
2,319	81,078	2,546	26,024	15,295	17,707	1,44,671		_::	5,316	
169	1,071	3,190		17,801	33,683	1,06,987	138		10,103	
83	1,592 870	21:0 204 69	187			5,416 2,521 1,119	·· ·		902 263	
90	600	40 81	232			1,119 251 148			200	
	599 572	39 26 72	*****			2.186			222 234 475	
11	963 768 1,146	72 69 75 138	100			2,406 1,140 2,824	- :::: i		475 858 687 827	
	299	50 80	148	*** **		615			250 80 196	
55	679	44 24			80	881 682	::: <b>::</b>		196 244	
308	12,097	4,560	617	17,801	33,763	1,26,770	180		14,624	
332	2,764 903 698	144 60 40 20	1,181 1,098	7	1,151	4,927 7,600			217 217 133	
	698 12 463	20 13 63	18		555 52	765 71			133	
70	618 444 860	87 24	95		282	210			131	
402	109,0	420	2,890	903	2,448	7,544			1,241	
801	2,612 620	84 40	844	3	684	2,987 297 60		:::::	427 600	
503	3,483		344		684	3,324			1,797	
40	1,015		17		77	99 36			104	
50	16 889 280	22 30			5 116	821			102 181 100	
90	1,708	52	17		Ins	456			470	
223 1,409	5,831 5,166 2,269	176 283		\$60 \$12	044 2,148	4,971 6,555			3,532	
70	2,537	520 58	8	110		511			132	
1,706	13,303	632	3	20,259	3,096	12,956			7,499	
2,903	37,231	5,053	3,271	20,2127	40,180	1,51,109	130		25,631	

#### FORM No. II. Statement showing the expenditure of the

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	2	L	+		Рівыс Икат	TH-contd.	Prinac Instruc-		<del></del>	Dune to Co	NVENIENCE			
					k		TION.			PUBLIC CO	NVENIENCE.			
	elity.				Other me					Works.			(printme,	1 2
NAME OF DISTRICT.	Serial number of Municipality	NAME OF MUNICIPALITY	r.		Markets and clauchter- houses (establishment, contingencies,)	Public garden (estab- lisha ent, purchase of seeds, reprir of well, purchase of bullocks, &c.)	Contributions to schools	Estab'ishment.	Construction and main- tenance of roads,	Other (new) works.	Other repair	Survey of land.	Other charges (prirewards, &c.)	Contribution to livel
Всер	WAN D	IVIRION.			Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	lis.	'
wrah . {	1 1	Howrah Bali	:::	١	97		2.075 1,838	4,328	20,062 2,594	15,188	1,824	******	134	<u>  ::</u>
		Total		_	97		8,983	4,325	22,636	15,188	1,824		134	İ
í	3	Houghly and Cl	hin.		19		1,708 170	719	13,619 12,149 845	 1,163	98	ļ <u></u>	624 964 270	: :
osbly	5	Bornupore Utterpara Boidyuhnti	=		32		740		5,568 836	1,160	*****		211 69	:
į	6 7 8	Bhudressur   Kotrung	•				645 525 219	305	1,389				56 137	
,	1 0	Bansburn Total	<u></u>  -		ξì		4,737	1,024	34,507	1,163	98		2,335	
1	10	Burdwan		_		39	5,261 416	3:4 3:0	10,763 1,930	338	906		1,380	: :
dwan	11 12 13	Culna Cutwa Damhat	=			******	515 824 470		1,545 614 825			207	216 728 117	
	14 15	Rancegninge Assumate	::[		30		6,985	614	15,677	338	906	207	2,065	_
		Total				<del></del>	437	200	DOS	84		1	117	
koora	16	Bankoora Bishenpore					1,119	239	909	234	360	<del></del>	680	-
		Total					1,,,,,		350	- <u></u>		<u> </u>	50	_
rbhoom	18	Mulnapore	-		404 232	150	2,321 548		1.803		4,017		961 875	
inapore	20 21	Tumlook Chuttai	=				1,010 795 411		1,500 836 300	*****			200	. :
	23 23 24	Ramiibunpore	:				411 310	24	500	100	5		25 50	. :
	-1 -7	Total		_	636	159		24	4,939	100	4,052		1,140	i
		Divisional Total	-		814	198	22,159	6,259	79,196	17,061	8,140	208	6,816	-
Pare	DENCY	Division.						 		}				
	1 26	Baranagere				964	3,000 1,700 728	29,550 3,175	9,760 10,648	*****			4 993 295 85 t	:
	27 24 29	Rajpor					510	•••••	9,769 10,648 2,778 1,013	90	<b>::</b> ::::	::::::	108	:
	30 31	Joy nagore	. :				540 531 1,270	167 184	2,100 2,602 2,20	******		G00	225 215 184	:
Pergumaha 4	32	North South Barrackne			:::	******	1,97x		2,400 8,040	*****		115	197 197 117	
	34 35 36	Barnset Nychotty Banchat	::.				800 465 1,478 183		8,005 3,005 1,544 703	50	200		16)	:
	37 38 39	Takı Baduria					183 604 393	******	703 1,838 1,802	*****	5		210 250 170	
	40	Guberdanga				964	15,558	31,022	1,30,478	140	206	715	7.991	-
	را 4،	Total Krashnagur				390	6,470	1,365 461	. 8,180 5,784		88	800	478 Sits	_
	43	Santipore Ramghat Nudden	::			188	600 667 275	(90 55	1,21A 1,023 1,412	207	:::		213 100 208	
ddra	45 40	Kumerkhally	=		******	5	870 80e		1,401	· · ·			174	
	47	Mcharpore Birnagore	==			609	8,101	1,941	20,211	797	33		1,716	
		Total				76	140	1,226	1,478					٠.,
10fe ,.	40 50 51						205	180	778 1,900				236	
		Total				76	485	1,406	8,454				289	
	7 52	Debliatta	::	-	******		92 313 401		2,090 710 270				89 70 50	:
ulua -	) b3		•	1			841		8,747			808	197	_:
ulua	53 54 55	Chanduria Khulna	[	1			091		4,170			000	900	
aulua	55	Khuina Total					1,790	579	3,164		*****		567	
	56 57 58	Khuina Total Berhampore Lalbagh Jungmere	=	=			1.684	180	5,868 2,037			******	349 128	
ulna	56 57	Khuina Total Berhampore Lalbagh Jungmere		=	·		1,790 1,684 1,370 831 6,525	579 180 304 1,123	5.868	151			349	::

# Municipalities in Bengal during the year 1885-86.

		12	LII., T. 181		18	14		15		16
•		Dest.					HALA	TCR AT CLOS	E OF YBAR.	
Loans, instalments paid during the year.	(m account of last	On account of current	Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)	Miscellaneous,	Total expenditure,	Deposits.	Actual municipal balance.	Total.	RUVANES.
Rs.	Rs.	Ra.	Ra.	Re.	Re.	Rs.	Rs.	Rs.	Rs.	
<b>4</b> 00	:::::	:::::	308	<u> </u>	5,967 827	2,86,870 10,551	110	1,227	1,227	
400			348		6,494	2,41,421	110	5,410	5,620	-
			1,128 19 	16,806 1,876 2,810	1,395 7,462 590 111 	63,540 46,976 10,287 18,810 6,541 2,483 4,043	23	303 859 1,233 406	3,862 16,849 2,219 326 859 1,233 406	
		4,800	1,506	21,980	9,618	1,59,653	1,765	25,622	25,694 5,589	!
1,000	102		22	710	282 138 76 00	82,271 6,677 4,643 3,213 6,769		3,824 2,158 188 2,264 5,643	2,154 188 2,254 5,643	
4,000	192	·	1,060	730	2,901	1,03,864	1,765	14,067	15,882	
			80 14	707 1tin	51	9,165 4,480		2,256 5,260	2,316 5,260	
		<u></u>	91	867		13,654	+30	7,510	7,576	
					238				2,481	
			200	2,263	132 26 64	9,616 6,290 8,594 1,964 2,081	5	505 1,185 4,100 1,491	605 1,146 4,160 1,401 3,234	
*****					64 84	1,961 2,081	*****	3,234 1,001	3,234 1,601	
			209	2,248	902	57,148	- 6	11,496	11,471	
-1, 100	192	4,400	3,806	25,820	20,420	5,74,272	2,019	(46,312	64,321	
			11,455 " 762 " 280 " 104	1,233 200 §25 	1,20,603 1,309 388 109 109 68 333 441 171 400 2,164 1,973 266 36 36 37 2,87 38 38 38 38 38 38 38 38 38 38 38 38 38	5,80,568 22,171 26,131 6,530 3,918 6,502 14,439 10,301 11,740 11,740 4,749 2,134 5,410	22,018 1,450	32,194 i,207 i,307 761 2,767 6,445 i,768 2,508 4,969 4,969 2,647 557 628	54,140 1,-07 1,037 761 2,737 5,405 1,758 2,508 4,690 2,647 3,57	
		:::::		210	129	5, 510 4,508		490	#4 496	
			12,601	1,068	1,28,656	7,24,005	21,464	57,704	82,173	
	:::::			1,062 1,142	928	20,318 20,438 6,537 4,366 4,347 4,096 4,097		950 6,827 966 655	950 6,627 906 655 1,746 1,189	
		*****			226 145	4,360 4,367 4,098		685 1,748 1,139	855 1,746 1,189	
:::::				670	177	2,304		71 1,223	71 1,221	
				2,874	2,316	73,100		13,275	13,276	
		•••••• •••••		::: 50	24 396	11,663 4,165 2,983	8,334	1,208 401	4,149 1,204 401	
				80	220	18,761	3,334	2,424	5,738	
	*****			175	181 15	4,650	:::::	2,070	2,670 59	
:::::: ::::::				1,025	119 74	1,892 4,059		59 163 868	59 143 868	
				1,200	. 339	12,401		8,160	3,160	
				1,263 238 100	3,849 20 63 40	80,707 83,977 9,445 6,832		19,798 713 833	48,364 19,798 713 833	
*****						1				
				1,601	3,992	80,751 0,08,967		27,798	27,708	

# FORM No. II .- Statement showing the expenditure of the

Total   5,670   33,877   1,512   2,166   75   860   271   70	/	. <u></u>	3	3	1	5		<del></del>			7		
Name or Derestor		<u>'</u>			İ	i	GRNunar	Kutari 1011.					
Repert   Part			ıty.		<b>.</b>		ME	IT.					
Rajemary Dyvision   Rajemary	Name of Disti	RIOT	number of	NAME OF MUNICIPALITY.	Ralance from previous year	Income during the year.	Office establishment, m- spection, Honorary Maxis- trate's establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of account books, paper, money-boxes, repair to outposts, &c.)	(establishment, se of fire-engine, repairs, &c.)		Police (establishment, Pur- chase of clothing lanterus, &c., repairs to outposts &c.	of births	Buildings and other works (erection of slaughter- houses, latrines, &c.
Majchaliye   6	R	AJSTA	UYR	Division.	Rs.	Re.	Rs.	Į.	Ra				
Total   Company   Compan	Rajshahye	{		Rampore Beauleah.	2,042	21.850	1,085	1,673	75	469	*****	160	70
Danaspero		`	-										70
Respect	<b>І</b> нпадероге		62										
	Rungpore		63	Rungpore	3,381	12,346	958	065		418			117
Pulma   6 of Poline   5.00   1	Hogra	{				9,786 8,931	2,068 853			469 200	· · · ·		120
Pubms		- 1		Total .	2,108	13,567	2,421			650			
Description   Section	Pubra	{		Pubna Serajgunge	3,644 1,523	9,150 11,394	211	1,098		382			2,283
Decision   Color   C					-	-							
Total   1,000   1,10	Thrisolog	{		Darjeeling	3,2!N	1,11,006	17,836	2,710		1,042			
Display   Disp	Durkenny		CO	-			2116	805		***			127
Directional Total   38.318   3.11.281   23.008   3.009   207   3.614   17   271   19.585	Fu lauranna	i	70					·			17		13,198
Daces	Juljagorer .	1			-								
Daces			-	7.100			20,465					271	20,543
Purvedjon   72   Narangeme		ĐA	CCA !	Division.									
Furreedport 1 70   100	Daces	{	71 72	Dares Narungunge	20,08	1,83,189	6,9' 4 616	6,770 977	\$10	3,701 2,272			2.402
Furreedport		ļ		Total	33,81	1,61,843	6,820	7,717	310	5,973			2,4112
Total	Furmeduore			Goulendo	4,731	5,983		528 340		298			1,200
Backergungh		C	75	Madarquore	761			852					<u></u>
Backergungh				1	1								1,200
Protection	Rackersunch		77	Nalchiti	2,206	16,422	1 37	351		223			
Mymonamic	Daviery	ÍΨ	719	Регогороги		1,579 1,406				825 196	******		70
Mymonemic		-		Total .	6,915	21,601	361	1,718		1,395			
Mymoranic   Section   Se		ri	81	Nasirabad Muktamaha	13,411	15,454		1,104			111.11		970
Marting   Mart	Муторици	- 4	82	Jamalpore	2,121	5,669	61	769				61	92
Total			h4	Keshoregunge	711	6,289 1,584	425	491		273			
Divisional Total   Oct.840   2.55,012   0.827   14,340   310   8,149     534   5,340   5,340		٠				_							
Chitagons { 86   Chitagons Town													
Chatagong { 86   Chittagong Town												879	5,290
Tipperah {     #8   Commilia   2,040   35,783   1,187   1,396     48     655   655     656     656	Си	1PTAC	+0¥0	DIVISION.	1		1						
Tipperah {     #8   Commilia   2,040   35,783   1,187   1,396     48     655   655     656     656	Chillagong	. {	88	Chittagoug Town	1,979	30,348	981	1,474					592
Tipperah 68 Commilia 5.568 22.744 716 285 0 48 9 346 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 9 348 3	Jan Carlo		84	Westerl.	201			·		48			62
Tipperal   So   Brainmunieris   Z,555   E,555   E51   156   26     5		ا،	AB	()									
Nonkholly 50 Nonkholly 2,081 4,390 551 490	Tipperab	{		Brahmunberia	2,530	5,924	7 16 581		26			9	266
PAINA DIVISION.  PAINA	er .13 **		4.4.	l .					10	48		9	266
Pairs Division.  Pairs Division.  Pairs Company Compan	MORKBOHY	1	90							~~~~~			
Paties				1/1VINIONAL TOTAL	11,00	60,485	3,045	2,708	26	96		9	690
Gya { 9.4 Gya 6.540 05,460 0,042 2,043 0,100 106 20,709		Pate	ra Dı	vision,									
Gya { 9.4 Gya 6.540	Pates	{	93	Bath	3,1150	1.07,60g 5.852	15,180 60a	7,904	*****				
Gya {		٩	93	Beher		-	·	ens		969		76	
Gys 85 Tokari				(						6,558		76	*****
Total 5.340 48,460 5,043 2,043 6,160 106 20,729	Gya	{	93	Tokari		*****		******					
20,709		Ì	•			*****							
		- 1			1	100,160	0,012	2,043		6,100	•••••	108	20,759

#### Municipalities in Bengal during the year 1885-86.

				8					1	16
	· · · · · · · · · · · · · · · · · ·			Ревыс Вк						WANTED WANTED
	d		1	0	h		,		j	
Ė	e r e	ij i	· ji	iter.	of the		Conservancy.		ġ	
Repairs (to market, dispensary, &c.)	Mantenance of medical institutions (dispensary (Alabishment, purchase of medicines, &c.)	Vaceination (establishment).	Water-works (establishment repairs).	Road-watering (establish- ment, purchase of water- caris, repairs, &c.).	Rose cleaning cetablishment, purchase and regair, of dustbins, &c. *	Establishment, repars, purchase of carts, dry-carth, land for hurring night-soil.	Refunds, &c., of fines or over-assessments.	Remissions of cess.	Drainge works (establish nent, repairs).	Renarka.
Rs.	Ru.	Ra.	Ra.	Rs.	Rs,	Rs.	Ra.	Re.	Bs.	
:::::	2,079 47	159		892 381	904 576	8,770 488			1,290 590	
	2,126	159	1,281	1,273	1,480	4,253			1,884	
60	1,451	50		595	1,512	8,204	_==		1,064	
::	3,045	168	<del>- : ::</del>	254	425	1,272			873	
	1,46a 45a	20		38	40	643 412			13	
·i	1,910	51		579	40	1,056	138		170	
60	1,329 2,622	H3 45	8:3 1,054	162 24		1,36d 1,079			331 77	
(ju)	5,461	128	1,947	186		2, 135			411	
4,596 105	2,637 i 838 (	190	2,474 1180		6,418	12.669 1,516	.::		5,909	
4,704	3,895	11/4+	3,464		6,415	14,183			5,0 49	
200	1,080	20			417	784				
5,033	17,358	778	6,637	2,326	10,292	27.150	138		10.275	
	19,706 935 29,661	62.0 \$1 598	15,147  15,147	2,387 378 2,768	19,482	40,863 11,183 52,048	.:-		8,243 3 1,998 2 7,241 0	
	1,113				186	I			170 8	
<b></b>	265 ) 621	20	1,240 379 210	:_		1,769 1,544 1,000			5 8 1: 0	
500	1,900	20	1,489		186	4,317			185 4	
250	4,237	54	•••	16	6141 215 147	4,1159			851 1 20 0 15 7 25 8	
	135		" " BO		147 168	===		٠	20 10 15 7 26 8	
276	4,372 (	м	Sel	16	1,249	4,989	::-		' 911 O	
2,208	2,441			284	•••	2,×28 349 368			S S7 10 150 8 10	
16	436 1,083 821 537		666	65 201	 307	1 001			87 10 150 8	
80	537		300 318	:	307	., 39	<u>:</u>		40	
2,774	8,658		1,22+	403	307	3,728			217 0	
8,130	32,590	6477	18,350	3.972	2),274	63,677			8,584 \$5	
	4,147 360	87	192	456		6,0Kr 307			R	
<u> </u>	4,507			455		6,307			17	
190	4,215 610	70	40 Sain	412		7,672	<u>:-</u> -		704 3	
	i	47		2		I				
190	4,425	117	75	113	128	7,904	_===		293 (0	
190	10,622	833	1,216	162	128	14,741			1,275	
									<del></del>	
114 74 860	11,134 1,540 2,135	748 50 60		4,1833 53	::: :: 949	31,242 769 2,870			27 46 203 4	
748	15,118	85K		4,986	910	84,871			230 8	
984	4,010	160		8,006		15,467			4.6 10	
*****	-:::::	*****								
994	4,010	160		5.000		16, Mi7			416 39	ş

# XVI FORM No. II.—Statement showing the expenditure of the

1		3	8				9	l market	1 45 45 2		10		*******	11
	j				Public Heal		PUBLIC INSTRUC- TION.			Public C	ONABAIRNC	<u> </u>		provincial
		Musicipality.			Other me				Pablic	Works.	-		ž	8
amb of Distr	ict	Serial number of Muni	Same of Muhi- Cipality.		Varkets and staughter. houses (establish- ment, contingencies).	Public garden (estab- lishment, purchase of seeds, repair of well, purchase of bullocks, &c.).	Contributions to schools.	Establishment.	Construction and main- tenance of roads.	Other (new) works.	Other repairs,	Survey of land.	Other charges (printing rewards, &c.).	Centribution to local
B.A	Jan A	ure :	Division.		Rs.	Ra.	Ra.	Ra.	Ra,	Rs.	Rs.	Rv.	Ra.	,
jshahyo	{	60	Rempore Beauleah Natiore		145		200 4,075	720 203	3,877 1,476	34	41		657 162	
	١	- 1	Total		145		4,275	925	5,353	31	41		819	
акероге		62	Dinagepore				750	783	8,389		287		37	
næpore		63		···					677		13		45	
gra	{	64 65	Bogra Slurepore				146 276	610	1,895 618	74	495	245	187	:::
							447	610	2,613	73	495	245	167	
hun	{	60		:			204 555	4.68	2,153 8,797		:		259	
			Total				631	498	5,950		· · ·		415	
rjeeling	{	68 60	Darjeeling Kurseong	:::	180		1500	309	18,440			105	976	-
	1		Total		180		600	809	13,538		<u></u>	108	1,083	
lpikorev	}	70	Julpigoree				20				<del></del>		146	
			Divisional Total	-	- <u>825</u>		0,758	8,015	33,620	109	885	8:3	2,8 2	
	Da	CCA	Division.		ĺ						1			
ieca	<b>S</b> i	71 72	Daven Narangunge	:::	863	516	egilo	4,206	15,229	1,510	i i	295	1,000	!
	1		Total		802	516	2,094	4 900	4,401	168	_=		130	<u> </u>
	d	78	Farreedpore .		- 302		9,694 96	4,294	19,680	2,242		502	1,146	
rredpow	ζ	74	Madaupon	= _			335 8,244		16 ( 9(e)	: <u>:-</u> -'	!		9-8 69	
	ì		Total				3,675		2,205			8	370	
ckergungh	. (	7C	Rarisal Nulchitti Jhalokati	:			120 112	360	2,278 415		382	*****	711	:
acar spanier.	Ü	78 79	Perovebore	= _	<u>.</u>		32 350		450 126	29		···	91 61	-
			Total	_	-!		d14	340	3,249	20	202		173	
	- [:	81	Vasirabad Mukingacha		-		656 650	835	1,97k 654	::			100	
ymensing	- {1		Jamaipore Sherepore Kusheregunge	7			1177 212	141	3.564 2,264				119 Su	
	U	50	Bazitpore	= _		115	630 84		865 282				8 6 43	
			Total			115	8,113	976	9,431				779	
			Divisional Fotal	-	342	631	10,094	5,632	34,035	2,311	512	363	2,117	
Сн	TTT A	омп	Division.											
hittagong	{	86 87					4,410	1,512	8,487				178	
			Total				360		388		_==		71	
ipperah	{	AR	Commilla				4,770	1,512	8,475	_=_			349	
ipprian	1	80	Branumbera Total		·	80	266	419	4,453	1,451	466		169 208	1
look holly		90	Noukholly			. 30	266	419	4,433	1,461	466		377	1
			Divisional Total			30	5,096	1,951	8,905	1,641	466	<del>-:-</del> -	661	
	Par	1 167	Patra							1	1			
'aina	{	98	Barb Bebar		· · · · .	785	1,593 331		22,601 1,410	500		325	1,905 241 454	l,:
			Total			7H5	1,236	84	3,676			525	2,710	1.5
ijya "	{	9		-		785	2,630		7,106	560	<del></del>		1,111	
.,,	(	9	Daudungger	= _			*****			 			*****	
		1	Total				2,630		7,506				1,111	

		12			18	14		15		16
		Dret.				BALANCE	AT CLORY O	YEAR.		
	Inter	est.	sitached,	, o o		-		į		
during the year.	On account of last rest.	On second of current year.	Deposita (salaries atta contractors, &c.)	Advances (on account of departmental works, &c.)	Miscellaneous.	Total expenditure.	Deposits.	Actori municipal balance	Total.	RUMARES.
Rs.	Ra.	Ka.	Rs.	Ra.	Rs.	Rs.	Ra.	Re.	Ra.	
					1,997 519	19,518 11,460		8,877 2,945	3,877 2,695	
					1,416	20,075		6,572	6.572	
				829	241	22,267		5,045	5,045	
			42	590	515	9,704		6,026	6,026	
	:::::	:::::	::-	·	942 739	5,874 8,166	:::	1,716 619	1,716 619	
_					180	13,810		2,833	2,333	
:::			90	554)	124 544	71,568 1,708		7,186	1,188 1,119	
				224	472	23,381		2,905	2,005	
1,013		4,385		586	1,295	97,500 ; b.130 ;		17,602 6,064	17,602	
				586					6,061	
B 119		- 1 325			3,125	1,92,750 6,728		23,666	21,086	
6 649		4,32,	132	1,725	8,829	2,09,110		47,521	47,524	
				:.	5,97 <b>4</b> 975	1,50,762 20,164	30	11,418 4,282	11,548 4,2%	
i					6,949	1,79,926	30	15,700	15,780	
-		-		100	60 27 7	8,953 3,527 7,085	150	1,616		
. !			<u>-</u>	<u>6</u> (1	27	3,527 7,685	8	1,390 1,200	1.766 1.844 1,890	
				150	64	19,517	158	4,956	4,444	
		. ::			528 28	16,690 1,463	:	4 761 2,599 127	4,761 2,599 127	
		<u> </u>			25 61 25	1,463 1,519 1,483		127	127	
==	·				6:7	21,114		7,480	7,400	
			4,150		815	28,292	884	4,789 8,053 60e 1,966 003	5,673 3,638	
				185	212 42 11 41	2,517 7,169 5,720		600	600 1,906	
		i			11	4,312 1,710	====	663	60% 60	
			8,130	185	1,122	41,740	834	11,686	12,500	
			8,150	5.16	5,803	3,61,297	1,022	8P,1 12	40,164	
4.500		226		200	1 203	99 641		<b>0</b> CTR	9.079	
					1,207 62	29,644 2,196		2,679 357	2,678 257	
4.40	_=-	220	<u> </u>	200	1,265	31,840		2.935	2,935	
			::::::	: ": '	688 120	19 329 6,143	548	7,881 2,636	8,873 2,0 d	
·					663	25,772	542	9,867	10, 100	
: :						4,169		2,309	2,300	
4,500		220		200	1,928	67,774	542	16,111	15.6	
· · ·			2(3), [	1,893 2,181 3,073	1,946 847 2,71/3	1.10.8±0 6,75± 16,762 1,89,746	203	848 2,914 1,663 5,320	1,196 2,014 1,563 5,613	
			50	175	804	70,271		8,529	3,529	
				·			******	:.:	****	
		.,	60	175	804	70,271		3,629	3,520	

FORM No. II .- Statement showing the expenditure of the

1		3	•	Б		6		7	********		men rans
					GENERAL F	STABLISH-	Po	HIJC BAPRTY	•	}	
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MURICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, Inspec- tion, Henomer Magnatute's, establishment, &c.	Collection of municipal issues including octon (setshin-h-m-rit, nurenase of account hooks, paper, money-boxes, regar to our-peats, &c.).	Fire (estrablishment, pur- cines of fire-rague, furc- kets, repairs, &c.).	Linting (establishment, purchase (lamps, oil. re- pairs, &c.).	Police (establishment, pur- chase of electing, lauterns, &c., repairs to outposts, &c.).	Begintration of births and addeaths.	Ruidings and other works (erection of shurthter- intrines, &c.).
PATRA DI	V1810B	-continued.	Ra.	Ra.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Re.
whahad	99 100 101 103	Arrah Burar Boomraon Basarram Bhabus Jugdispore Total	8,930 108 1,557 50 2,368 085	18,642 6,516 6,446 10,957 2,614 1,465	1,404 SPR 283 6-5 212 200	525 820 960 308 365		1,397 184 457 1,012 821	**************************************	79  79 	185
oxufferp <b>or</b> e {	103 104 105 106	Total Mozufferpore Hajeepore Laigung Sitamuchi	4,322 629 219 1,657	30,849 6,513 8,129 4,616 45,147	4,774 464 265 143 6,636	608 867 867 848 1,690	8 8	1,139 734 297 		 56	661 155
sehhunga{	107 108 109	Durbhunga Roserah Madhuhan Total	6,361 1,487 1,595 9,743	24,092 4,077 8,064 36,213	1,507 541 543 2,587	1,708 626 389 2,723	36 66	1,963 179  2,142		216	548 360) 402 600
run{	110 111 112	Chuprah	7,013 4,008 894 12,003 4,986 1,521	35,442 10.814 6,248 52,554	2,310 2,310 168 463	1,923 891 628		1,929		52 52 67 216	150 9 150
-umparum {	1 114	Total Divisional Total	6,156 50,256	9,907 21,384 4,01,040	621	1,519 21,884	74	22,520		283 890	23,104
BRAGOL	PORE	Division.			2 422	1 791		856		217	***
Tydgae	115	Monghyr Janualpore	2,829 711	37,712 15,554	2,091 1,310	1,731 274		955	_::_	247 183 430	2,067
agulpore {	117 118	Total Bhagulpore Coigong Total	3,540 4,020 3,131 8,060	85,412 4,276 87,718	2,113 544 2,857	3,294 276 3,000		443 2risi 749		230 34 254	1,129 683 1,662
irneah {	119 120 121	Purnosh English Bazar O'd Maldab	6,231 437 780	21,787 9,002 3,184	1,095 626 272	1,018 429 297		910			43 
ntimi Pergun-{	123 123	Total Deoghur Sahebgunge Total	1,217 5,741 2,011 7,793	12,186 4.804 6,443 10,987	898 114 802 1.064	717 500 703 1,417		124 540 474		11	342 342
Ogin	a Div	Divisional Total	20,640	1,85,046	9,057	8,467		3,108	`	215	4,335
stack{	124 125 126	Cuttack including Cantonment. Kendraparah Jajpore	8,618 509 396 9,428	55,300 5,986 2,878 44,180	1,944 147 90 2,190	2,058 983 510 4,061		3,179		215	385 766 16 1,167
oree	127 128	Pource Balssore Divisional Total	340 2,093 11,964	21,729 10,824 74,092	1,088 531 8,808	1,134 1,281 6,476		1,612 376 5,167		118	400 408 2,071
CHOTA NA	(#POBJ	K DIVISION.						İ			
azarchsyli {	Ì	Hazaribagh Chuttra Total	583 1,084 1,667	8,162 5,077 13,239	398 361 740	1,063 462 1,525 658		58 58		42	884 25 909 82
ohardusga ,anboodd unsbhoom	131 132 133	Purulia Chychusen	3,892 5,771 761	10,926 9,678 5,218	1,140	363 246	48			22	1,278 166
		Divisional Total Great Total	8,091 4,98,400	38,461 26,32,864	2,724 1,77,978	1,10,346	37, 196	1,81,195	62,846	6,451	2,615

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				Prezi	C HRALTH.					
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sben-	ndical nsary	neart),	Dent,	blish-	blish.		Conserva	ncy.	dish.	-
Bepairs (to market, dispen- sary, &c. ).	Naintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment repairs)	Bond-watering (establish- ment, purchase of water- carts, repairs, &c.).	Bond-cleaning (establish. ment, purchase and repair of dust-bing &c.).	Establishment repairs, purchase of cars, dry-earth, land for burying night-soil	Refunds, &c., of fines or over-sessements.	Remissions of cess,	Drainage works (establish- ment, repairs).	Revante.
Ra.	Its.	Rs.	Ru.	Ra.	Ra.	Rs.	Ru.	Ra.	Rs.	
230 29 321	3,05: 92: 2,16: 2,16:		(n)	36 7 18 15	87 6,94 3 8 29 90	1,19 1,71 0 2,01	8	***	67	1
550	7,476		0 2		4 7,47	7 22 3 5,16			6	I
254 289 37 115	4,112 1,239			2,33	7	5,510 52 34 14	?	\ <u> </u>		
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189 60 161	1,676 880 2,597	5	5 	1,6% 40 100	71.	1,357			677 5 15	
410 470	5,153 4,723			1,831				-	692	-
:	4,723 1,875 745	42 18 10		1,024 841		7,884 1,616 164			144 392	
479	6,823	70	1		840		1		686	21
1,053	2,658 3,986	71		101	948	1,425 96		*****	687 634	
4,945	6,514 67,891	2,771		109					1,621	_1
										-
178	6,117 (H) 6,907	374 208 592		251	2,895 1,903 4,728	6,157 2,947 9,104			430	
1,678	3,702 695	233	29,631	-:				<del></del>	63	-
1,727	4,207	290	. '		180	14,310	<del></del>		63	1
404	1,402	142			1,390	386			2,395	
81	1,17ft 754	98 45	117	:::::		1,110 848	:::::	*****	728 207	
61	1,930	143	117			1,462			985	
40 167	1,057 88	50 263	150	150 88		1,381 2,780			388 660	
207	1,112	818	160	238		4,161			1,048	
2,597	14,858	1,470	30,039	972	6,304	29,423			3,919	
389 190 157	1,100 694 478	029	51 28 25	1,252	2,877 	5,306 351 517	18	******	8,174 99 28	
786	2,197	630	104	1,251	2,377	6,174	76		8,801	
<u></u>	2,227 500	62	11			6,706			288	
736	4,924	99 791	115	1,252	2,377	2,214 15,094	76		8,689	
.			#2				13		7146	
	1,581 781	96 60	141144		760	2,443 584	*****		200	
261	2,865 1,109	156	29		760	8,927	19	*****	996	
990	1,787	120				1,786			9 305	1
-	468	18			898					t.
,251 109	5,699	15,225	85,045	57,332	1,11,295	5,80,861	160		1,371	
	8,00,240	المامرات	00,020	-,,,,,,,,	Apadago	2,00,001	4,5		V8,200	

					None N	<u>- 11</u> -	_Statem		ring the	expendi	ture of	
	سنشف				р			10	· 			11
1	•	3	PUBLIC HRAI	**	PUBLIC INSTRUC- TION.			Ривые Соз	VENTENCE.			provincial
i			Other 1	Other measures. Public Works,		Public Works,			orks,		ă i	, p
Nawr ,y District.	number of Municipality.	NAME OF MCNICIPALITY.	Markets and sinuchter- houses (establish- ment, conlingencies).	Public garden (establishment, pur- chase of secus, regar- of well, purchase of bullocks, &c.).	Contributions to schools	Esta blisbment.	Construction and main- tenauce of roads.	Other (new) works.	Other repairs.	Surrey of land.	Other charges (printing rewards, &c.)	Contribution to local
	Serial		Rs.	Bs.	Be.	Rs.	Ba.	Ra,	Rs.	Re.	Re.	Rs.
Parra D		- continued.		48	350	180 180	4,332	83R	203 1,987			
	97 99	Arrah Buzar Doomraon .		****** ****** ******	165 8,960 250	165	584 905 920		1,381	****** ***** ****	01 515 44	
shabad	100 101 102	Bhaban		2,358	2,765	525 798	5,331	336	3,581		758	
		Total	43		120 144	142	9,556 606 912	27 12	1,859 311		223 148 176	
sufferpore -	103 104 105	Mozufferpere Hajrepore Langung	43	2,358	964	949	1,991	49	2,170		46 693	- B
,	( 100	Bitamurhi Total	308	48 68	1,320 852 205	922 300	7,407 311 2,080	1-1-m	<sub>80</sub>		1,116 295 98	18
ırbhung <b>a</b>	S 102		395	96	2,377	1,222	9,888		80		1,439	23
irinting.	Ci ius	Madhubam Total	<del></del>	:::::	1,065 2,417 526		1,679	:::::: 5	544 508		203 296 103	1
run ••	{ 15	Chuprah Revilgunge			4,008		1,1/19	5	1,100		602	
	( iii	Z Sewau		223	95 580	420	8,174 1,357				512 201	
umparun	{ !!	Motihari	436	223 8,510	675 16,573	420 3,193	4,531 69,830	802	6,940	825	803	
		Total Divisional Total		6,510					11,07,01			1.671
		Diviniyana		838	2.95H	2,201	4.857					
Вила		e Division.	,	1630	2,900			144164				
mghyr	e. 11			-		2,052	8,003		81		173	*****
	{ !!		183	934 785	2,958	4,313	7,860 15,880	358	81		173	1,01
	1	6 Jamalpore Total				4,818	7,860	358			1,918	1,04
	;; ;; ;; };	Total  Total  Total  Total  Total	96	785	598 240 768 56	1,883 2,995	15,889 0,860	558 688 125	81 752		173 1,016 425 140 565 70	1,04
	1	Total  7 Bharulpore Colgons Total	96	785 786	598 240 768 36 1,350 347	1,883 2,995 237 48	8,063 7,860 15,880  15,889 9,860 1,782 144	358 688 125 753	752 752 752	**:	173 1,016 425 140 565 76 286 24	
nagulpore	.{ }	7 Bharulpore 7 Bharulpore 8 Colgong Total 9 Purneah 20 Rauluh Basar	96 96 45 45	785	5.98 240 768 36 1,550 347 1,697	1,883 2,995	9,063 7,860 15,889 15,889 9,800 1,782 144 1,876	\$58 688 125 753	752 752		173 1,016 425 140 565 79 286 24 300	1,04
ingulpore		7 Bhayulpore 7 Bhayulpore 8 Cokouk Total 9 Purneah 21 O'd Staldah Total	98	785	528 240 768 36 1,350 347 1,607 188 46	1,887 1,887 2,695 227 48 275	15,889 15,889 9,860 1,782 144 1,876	358 688 125 763	752 752 752 27 27 128		173 1,016 425 140 565 76 286 24 300 60 154	140,1
naguipore		7 Bharulpore 7 Bharulpore 8 Colkook Total D Purnesh 10 Grail and 10 Grail and 11 O'd Maidah Total 12 Decognus 13 Esabebgauge	96	785	5.98 240 768 36 1,550 347 1,697	4,343 1,887 1,883 2,695 237 48 275	9,063 7,860 15,889 15,889 9,800 1,782 144 1,876	358 688 125 763	752 752 752  27 27 128		173 1,016 425 140 565 79 286 24 300	1404
rneah		7 Bharalpore 8 Colgonk 7 Total 9 Purnesh 10 Maldah Total Total	96 96 45	785	528 249 768 30 1,350 347 1,607 188 46	1,883 2,695 227 48 275	15,889 0,860 15,889 0,860 1,782 144 1,876 988 512	358 688 125 753	81 752 752  27 27 128		173 1,016 425 140 565 76 286 24 300 00 154	1,014
angulpore rneah diah othal Pergun		7 Bharulpore 7 Bharulpore 8 Colsook Total 9 Purneah 10 Purneah 10 Maidah 11 O'd Maidah 12 Decahur 13 Sahotgauge 15 Sahotgauge 16 Divisional Total	96 96 45	785	65% 240 768 50 1,350 1,350 1,467 1,667 1,989 46 4,769 1,873	1,883 2,695 227 48 275	15,889 0,860 15,889 0,860 1,782 144 1,876 988 512	358 688 125 753	81 752 752  27 27 128		173 1,016 425 140 565 76 286 24 300 00 154	1,01
angulpore rneah diah othal Pergun		7 Bharulpore 7 Bharulpore 8 Colsons 10 Purneah 10 Purneah 11 O'd Maldah 12 Deoghur 13 Salebgauge 15 Divisional Total  Divisional Total	90 90 45 45 ————————————————————————————————	785	528 240 768 S0 1,550 547 1,607 188 46 223 6,693	4,342 1,883 1,883 2,995 227 48 2275	3,063 7,860 13,889 15,889 0,860 1,782 1,876 690 512 1,692 50,067	553 688 125 753	81 752 752 27 27 128 125 088		173 1,916 425 149 5557 76 286 24 300 66 154 214 2,182	1,01
rneah ldah othal Porgan		7 Bharulpore 7 Bharulpore 8 Colgons 7 Total 10 Purneah 10'd Maidah 10'd Maidah 12 Beachur 2 Bachurage 2 Bachurage 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 2 Dreight 3 Dreight 3 Dreight	90 90 90 90 90 90 90 90 90 90 90 90 90 9	785	\$59 \$40 768 \$1,350 \$1,360 \$1,500 \$1,607 \$1,607 \$1,607 \$1,607 \$1,607 \$1,607 \$1,607 \$1,607 \$1,607	4,312 1,88: 1,88: 1,88: 2,995 227 48 275  A,665 2,184	3,063 7,840 15,889 15,889 0,860 1,782 145 1,876 519 1,1692 99,087	558 668 125 783 	81 782 752 752 27 27 128		173 1,016 425 144 441 5615 70 986 43 800 1514 2,188 781 149 37 781	1,04
rneah		7 Bharulpore	90 90 90 90 90 90 90 90 90 90 90 90 90 9	785	559 240 768 347 1,360 1,360 1,860 46 253 6,769	4,312 1,88: 1,88: 1,883 2,995 227 48 275  4,095	3,063 7,860 13,889 15,889 0,860 1,782 1,876 690 512 1,692 50,067	558 668 125 783 	81 762 762 762 27 27 27 128		173 1,016 425 144 565 76 986 389 60 154 214 1,188	1,0 1/2
orneal	11   11   12   13   14   15   15   15   15   15   15   15	7 Bharulpore	90 90 90 90 90 90 90 90 90 90 90 90 90 9	785	\$59 768 \$6 \$1,500 \$37 \$1,607 \$1,807 \$45 \$253 \$6,099 \$1,873 \$60 \$5,963 \$1,963 \$1,963 \$1,963	4,342 1,887 1,887 1,883 2,695 275  4,095 2,194 55 2,240 360	1,063 7,800 13,889 13,889 13,889 1,782 1,445 1,782 613 1,602 50,087	558 088 125 753	51 782 752 27 27 128 128 136		1773 1,016 4975 1,040 5555 710 288 288 24 300 154 214 2,188 781 140 377 P68	1,04
rneal	11   11   12   13   14   15   15   15   15   15   15   15	7 Bharulpore	98 99 99 99 99 99 99 99 99 99 99 99 99 9	785	\$59 240 240 250 250 250 250 250 250 250 250 250 25	4,312 1,883 1,883 2,695 227 48 276 3,695 2,194 5,55 2,146 3,695	1,063 7,860 1,3880 1,3880 1,5880 1,5880 1,782 1445 1,876 8010 1,702 3,464 1,595 5,063 1,595 8,063	538 125 783	51 752 752 37 27 27 128 128 1088	18	1773 1,010 4075 1,441	1,04
rneah idah arhal Pergunuhs  O	11   11   12   12   13   14   15   15   15   15   15   15   15	7 Bharulpore 7 Bharulpore 8 Colsons 7 Total 9 Purneah 10 Purneah 10 Purneah 11 Total 12 Deophur 12 Babulgauge 12 Divisional Total 13 Divisional Total 14 Contract including transforment. 15 Experiment. 15 Total 16 Contract including 17 Total 18 Balance 18 Balance 18 Balance 19 Divisional Total 19 Divisional Total 19 Divisional Total 19 Divisional Total 19 Divisional Total	98 99 99 99 99 99 99 99 99 99 99 99 99 9	785	\$59 240 240 250 250 250 250 250 250 250 250 250 25	4,312 1,883 1,883 2,695 227 48 276 3,695 2,194 5,55 2,146 3,695	1,063 7,860 1,3880 1,3880 1,5880 1,5880 1,782 1445 1,876 8010 1,702 3,464 1,595 5,063 1,595 8,063	538 125 783	51 752 752 37 27 27 128 128 1088	18	1773 1,010 4075 1,441	1.04 0.00
rmeshldahrhial Pergan arhal Pergan arhal  O ttackrre	11 11 11 11 11 11 11 11 11 11 11 11 11	Total  The paragraphy of the p	98 90 45 45 45 100 100 100 100 100 100 100 100 100 10	785 785	2526 2449 7688 561 1,550 347 1,667 1895 6,769 253 6,769 554 554 554 554 554 554 554 554 554 55	4,312 1,881 1,883 2,695 276 276 3,595 2,194 55 2,194 3,595 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3	3, ons 7, 580 13, 889 13, 889 1, 782	\$39 008 125 753	136 138 138 138 138 138 138 138 138 138 138	18 10 10 10 10 10 10 10 10 10 10 10 10 10	1773 1,010 1,040 425 140 425 710 286 284 3800 66 1534 214 2,188 781 140 37 780 144 1,188 274 1,482	1,046 1101 1101 1102 1102 1103 1103 1103 1103
rneah idah arhal Pergunuhs  O	11 11 11 11 11 11 11 11 11 11 11 11 11	7 Bharulpore	90	765 775	\$596 7(88 \$40 1,350 347 1,667 188 46 2253 6,469 1,873 640 550 550 550 550 354 120	4,312 1,881 1,883 2,695 277 46 275 375 4,595 2,104 55 2,104 309 2,104 228	3,063 7,7890 13,889 13,889 18,890 1,782 1,782 1,782 1,782 1,692 3,464 1,695 3,464 1,695 3,464 1,695 1,795 1,095	784	1385	16	1773 1,010 4475 149 4475 149 5615 79 986 860 161 214 214 214 214 214 214 214 214 214 21	1,050
anulporo  rineal  athal Porgan ulb  Cuora  agair bagh  harduga	THE STATE OF THE S	Total  Total  Total  Total  Total  Total  Parneah  Total  Divisional Total  Divisional Total  Total  Divisional Total  Total  Divisional Total  Divisional Total  Total  Divisional Total  Total  Divisional Total  Total	98 90 45 45 45 100 100 100 100 100 100 100 100 100 10	785 785 1,721 120 2 231 69 200	2500 2640 768 361 1,550 347 1,687 188 6,767 1,687 1,687 1,687 1,673 550 5,663 5,663 1,973 3,664 550 5,663 5,663 1,973 5,664 5,665 5,663 5,663 7,663 7,663 5,664 5,665 5,	4,312 1,881 1,883 2,695 276 276 3,595 2,194 55 2,194 3,595 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3,905 3	3,063 7,589 13,889 13,889 1,589 9,800 1,782 1,782 1,782 1,602 3,602 3,602 3,603 11,603 3,063 11,603 416 5,963 11,603	\$39 058 125 7551	136	10	1773 1,010 1	1,045
arneal	11 11 11 11 11 11 11 11 11 11 11 11 11	Total  7 Bharulpore  8 Colgons  7 Total  7 Total  8 Total  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  11 Purneah  12 Purneah  13 Poorne  14 Poorne  15 Purneah  16 Purneah  17 Purneah  18 Purneah  18 Purneah  19 Purneah  19 Purneah  10 Purneah  10 Purneah  10 Purneah  10 Purneah  11 Purneah  12 Purneah  13 Purneah  14 Purneah  15 Purneah  16 Purneah  17 Purneah  18 Purneah  18 Purneah  19 Purneah  19 Purneah  10 Purneah	96 90	785	5596 5788 581 1,550 347 1,667 188 6,762 1387 1,677 188 6,665 1253 1,873 6,665 120 3588 3,421 369 360 186	4,312 1,881 1,883 2,695 225 225 4,695 2,194 55 2,194 55 3,695 2,194 3,695	3,063 7,760 13,850 13,850 15,850 1,782 1,782 1,782 1,782 1,782 50,067 3,464 1,035 6,031 3,063 11,035 11,035 566 1,012	\$125	136 1393	10 LO	1773 1.001 1.012 1.021 1	1,04 (1,04)(1,04)(1,04 (1,04)(1,04 (1,04 (1,04)(1,04)(1,04 (1,04)(

#### Municipalities in Bengal during the year 1885-86.

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•		D387.					BALAN	PR AT CLOSE	OF WRAE.	
1 dur-	Int	erest	attached,	9 (g				bce.		
Loans, instalments paid ing the year,	On account of last	On account of current year.	Deposits (salaries atta contractors, &c.)	Advances (on account of d partmental works, &c.)	Miscellaneous,	Total expenditure.	Deposits,	Actual municipal balance.	Total.	Remarks.
Ra.	Rs.	Rs.	Rs.	Rs.	Re.	Ra.	Re.	Rs.	Ra.	
		 		*****	1,014 72	19,066 6,503 5,868 11,220 2,718 1,934		2,206 18 1,175	2,208 18 1,175	
		*****		50	194 269 23	5,868 11,220 9 714		1,175 2,819 2,264 505		
				*****					2,26-1 50-5	
				50	1,692	47,900		8,989	8,989	
	****** ****** ******	•••••• ••••• •••••	****** ****** *****		68 84 87	84,750 6,759 8,006 4,811		461 383 342 1,802	461 383 342 1,862	
					1,901	48,826		8,048	3,1144	
::::				 70	169 26 46	27,135 5,061 8,371	*****	3,318 503 1,588	3,318 888 1,589	
				70	284	40,567		5,409	5,400	
				1,643	9,650	31,655 11,292 4,388	8,050	10,840 584 8,854	10,840 3,688 2,854	
:					362					
:-		::		1,648	16,187	47,225	8,050	14,252	17,882	
				3,536	277 76	15,112 10,059		1,800 1,860	1,300 1,369	
	<del></del>		1,702	8,547	863 17,764	25,171 4,15,716	3,548	2,060 43,246	2,600 I	
· :::			<u></u>		967 1.012	85,470 15,754		5,071 611	5,071 511	
ا_ن تـــا		<u></u>	100	7.046	2,609	81,224		5,592	5.592	
	•				147 140	84,437 4,279	100 100	3,834 3,028	3,934 3,128	
			100	7,046	53d 670	84,716 24,647	200	8,371	7,662 8,371	
	<u> </u>			80	214 100	8,519 2,664		1,207	920	
	-::				314	11,177	99	2,127	1,300 2,926	
					46 90	8,225 7,257		5,060 1,237	5,080 1,237	
_===					136	7,257		6,297	1,937 6,207	
			100	10,603	8,465					
						1,84,246	209	24,239	24,538	
							***************************************		_	
					1,817	30.230		7,579	7,579	
								7,579 759 UL	7,579 754 83	
					1,317 256 114	30.239 5,717 3,176		7,579	7,579	
					1,317 256 114 1,667 478	\$0.230 5.717 5,176 45,192 18,203 10,266	10	7,579 759 185 8,430 3,661 2,450	7,579 754 95 8,430 3,876	
				111111	1,317 256 114 1,667	\$6.239 5.717 3,176 45,132 18,203	10	7,579 759 185 8,430 3,661	7,579 754 93 8,43e 3,976	
					1,317 256 114 1,667 478 454 2,619	\$0.230 5.717 5,176 45,192 18,203 10,266	10	7,579 759 185 8,430 3,661 2,450	7,579 754 95 8,430 3,876	
					1,817 296 114 1,887 478 454 2,619	30,239 8,717 3,171 45,132 10,263 73,000 8,689 8,213	10	7,079 764 165 8,430 3,641 2,650 14,044 56 944 1,005	7,579 768 8,430 8,430 2,030 14,456 64,	
				1000	1,517 214 114 1,697 478 464 2,619	\$0.230 \$,717 \$1,715 45,132 10,265 73,600 8,699 5,213 11,903 1),668	10	7,079 754 96,6 8,430 3,601 2,650 14,044  866 944 1,003	7,079 984 98 8,489 8,489 14,4866 14,4866	
					1,517 254 114 1,697 478 464 2,619 	\$0.230 \$,717 \$1,75 45,192 10,266 73,000 8,699 6,213 13,992 11,098	10	7,079 705 606 8,430 3,604 2,600 14,044  866 944 1,609 620 2,024	7,579 788 85 8,486 3,876 2,530 14,486 64 94 1,180 • 2,584	
				1000	1,517 214 114 1,697 478 464 2,619	\$0.230 \$,717 \$1,715 45,132 10,265 73,600 8,699 5,213 11,903 1),668	10	7,079 754 96,6 8,430 3,601 2,650 14,044  866 944 1,003	7,079 984 98 8,489 8,489 14,4866 14,4866	

Rog. No. 14195J-275-24-5-87.

# REPORT

# MUNICIPAL TAXATION AND EXPENDITURE

# LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

#### Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS. 1888.

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#### REPORT

ON

### MUNICIPAL TAXATION AND EXPENDITURE

IN THE

#### LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

No. M  $_{5\bar{4}}^{R}$  1.

FROM H. J. S. COTTON, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta,  $\left\{ egin{array}{ll} {\it dated the 4th December} \\ {\it issued tho} & {\it December} \end{array} 
ight\}$  1888.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

Sir,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1887-88, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103—14A, dated the 27th July 1882.

#### THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Licutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the province.

#### WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1887-88 no changes were made in the law which regulates the working of municipalities.

4. Number of Municipalities.—The total number of municipalities at the close of the year was 141, against 138 in the preceding year. The towns of Tangail, in the district of Mymensingh; Dinapore Nizamut and Khagoul, in the district of Patna; and Kissengunge, in the Purneah district, were constituted municipalities, the first three with effect from 1st July and the last from 1st April 1887. The municipality of Goalundo, in the district of Furreedpore, was abolished in September 1887 owing to the destruction of a portion of the town by the encroachment of the river Pudma, which necessitated the removal of the railway terminus and the sub-divisional head-quarters to Rajbari, a village in the neighbourhood. The question of the withdrawal of the town of Assensole

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from the operation of the Act, which has formed the subject of a prolonged correspondence with the East Indian Railway Company, was settled during the year. It has been decided to abolish the municipality as soon as the sanction of the Government of India has been obtained to the provision of certain sanitary requirements of the town at the cost of the Company. The statement in Appendix A shows the date of establishment of each municipality in the province, the population within municipal limits, and the actual number of ratepayers in each. The average ratio of the number of rate-payers to the whole population in the municipalities for which complete figures are given, was 18-07 per cent. against 17-92 in the previous year.

5. Elective System.—The system under which two-thirds of the total number of Commissioners fixed for each municipality are elected was in force in all the municipalities except those named below, of which eleven have been established since the introduction of the Act in August 1884:—

1.	Assensole.	10.	Debhatta.	1 19.	Lalgunge.
2.	Bettiah.	11.	Hazaribagh.	20.	Nalchitty.
8.	Chanduria.	12.	Jajpur.	21.	Netrokona.
4.	Chogda.	13.	Jamui.	22.	Perozepore.
5.	Chyebassa.	14.	Jehanabad.	23.	Roserah.
6.	Colgong.	15.	Jhalokati.	24.	Sitamarhi.
7.	Cox's Bazar.	16.	Julpigooree.	25.	Sonamukhi.
8.	Darjeeling.	17.	Kendrapara.	26.	Tikari.
Q.	Daudnuccer.	18.	Khoolna.	1	

Since the close of the year the Hazaribagh Municipality has been withdrawn from the first schedule of the Act, and the elective system is now in force in that town.

6. Result of Elections held during the year.—The second general election of Commissioners under Act III (B.C.) of 1884 was held during the year on the expiry of the term of office of those elected in 1884. The table given in Appendix B shows the results of the elections, the number of registered voters in each ward and the number of persons who actually recorded their votes. The figures show a very remarkable improvement over those of the bye-elections held in the previous year. The percentage of actual voters to those entitled to vote was 33.8 against 20.5 in 1886-87. The remarks which have been recorded by Commissioners on the subject show that the results of the present general election are everywhere more encouraging than those of the election of 1884, and that though in a few cases the attitude of the people is still apathetic, in the large majority of instances there has been a real advance in the interest shown in the elections.

Upon this subject the Commissioner of the Presidency Division observes:-

"There are unmistakeable signs of a growing desire among the Hindu population to elect better representative mon in the proper sense of the word than formerly. The late elections were certainly more numerously attended and more hotly contested than on the late occasion, and there is little doubt but that the members of the new Boards, having been chosen more on their own merits than formerly, will show a better disposition to work together for the common good in a temperate and conciliatory spirit than has hitherto in some instances been the case."

The Commissioner of Rajshahye writes:-

"A good deal of enthusiasm is said to have been exhibited in some places, but it was mainly amongst the educated classes. In the Rampore Bearleah Municipality the lower classes are reported to have shown undeniable signs that they are becoming alive to their rights and privileges, for in one ward they showed their independence by returning a butcher as Municipal Commissioner."

The Commissioner of Patna writes:-

"In almost all the municipalities in which the elective system is in force, interest was displayed by the people in the election of their representatives. In some of the municipalities, notably in Patna and Chupra, the seats were keenly contested."

7. Appointment of Chairmen of Municipalities falling under the Second Schedule of the Act.—Under section 23 of the Act, the Chairmen of the municipalities included in its second schedule have to be appointed by the Local Government. The necessity which existed at the time whon the Act was passed for a provision of this nature has now to a great extent passed away, and the Lieutenant-Governor is satisfied that so long as the nomination of the Commissioners remains in the hands of Government, the choice of their Chairman is a

privilege which may be experimentally entrusted to nearly all the munici-palities which are now included in the second schedule. By a circular, dated the 23rd February 1888, the Commissioners of Divisions were therefore informed that the Lieutenant-Governor would be prepared to appoint, under section 23, any Chairman who might be nominated by the Commissioners of the municipalities included in that schedule, except Patna, Darjeeling, and the Suburbs of Calcutta. The experience which has since been gained has shown that the Municipal Commissioners exercise generally a wise discretion in making their nominations to Government, and that the concession was one which might safely be made.

8. Constitution of Committees.—The constitution of the committees of the various municipalities, as they existed at the close of the year 1887-88, is shown, division by division, in the table given below:—

•	Division	ī.		Nominated.	Elected.	Total.	Officials.	Non- officials.	Europeans.	Indians.
Burdwan Presidency Rajshahye Dacca Chittagong Patna Bhagulpore Oriesa Chota Nagpor			:: :: :: :: ::	132 226 88 110 32 178 79 42 45	221 334 97 105 39 167 85 36 27	353 560 185 215 71 345 164 78 72	45 52 47 29 15 67 28 31 18	308 508 138 186 56 278 136 47 54	23 53 53 14 6 39 26 8 13	330 527 152 201 65 306 138 70 60

The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1887-88:-

				Officials.	Europeans.
1881-82	•••	•••	•44	26.3	22.9
1892-83	•••	•••	•••	25.3	21.7
1883-84		•••	•••	24.5	21.2
1884-85	•••	***	•••	18:0	12.1
1885-86				16.1	10-1
1886-87	•••	***	•••	<b>15·6</b>	9.1
1887-88	***	•••	•••	16.2	9.4

There was a small increase in the proportions under both heads as compared with the previous year. But the results of the late general elections, compared with those of the first, held during the year 1884-85, show a marked decrease in the proportion of European and of official members to the total strength of the committees.

9. Meetings of Committees.—The following table shows the names of municipalities which held more than 20 meetings during the year, together with the average percentage attendance of members at each meeting :-

NAME OF DISTRICT.	Name of musica	PALITY.	Number of meetings.	Average percentage of attendance.
Furredpore Tipperal 24-Pergunnahs Mymensingh Rajahahye Hooghly Khoolna Nuddaa Bankoora Nuddea Mymensingh Pooree Howrah	Suburbs of Calcutta Madaripore Brahmanbariah South Barrackpore Kishoregunge Nattore Baidyabatty Satkhira Krishnaghur Bishenpore Santipore Jamalpore Pooree Howah Bliagulpore		27 26 26 26 25 25 25 24 22 22 22 21	43·3 80·8 67·5 61·1 47·3 55·0 54·1 41·6 47·6 47·6 46·6 46·6 46·6 46·6 48·0 38·0

The smallest number of meetings held during the year was

2 in Jugdishpore with an average attendance of 55.5 per cent. of the members.

49

\*\*

99

of 58·8 4 in Bhabuah •• of 40.0 5 in Sasseram 77 5 in Tangail of 76.0

The last-named municipality, however, came into existence towards the middle of the year; and as regards the others it is explained that the committees had little business to transact. Detailed information on the subject of the meetings held by the various municipalities, with the average attendance at each meeting, is given in Appendix C. The attendance was on the whole satisfactory, as in the previous year.

10. Municipal Benches.—The work done by Municipal Commissioners in

their capacity of Honorary Magistrates, in disposing of cases of nuisances and

breach of conservancy rules, is shown in the table below :-

No.	Municly	al Be	nches	<b>.</b>	Number of coses tried.	Number of persons convicted,	Number acquitted.	Number remaining under trial at the end of the year.	Amount of fines inflicted.	Amount of fines realised,	Remares.
-	Ī							1	Rs. A. P.	Bs. A. P.	
1	Arrah Haidyabatt				261	215	303	1	818 0 0	31R 0 0	
8	Haidy sbatt	7	***	***	195	171 104	24	,	805 8 0 137 1 0	808 0 0	Į.
4	Bally Bansbaria	***	•••	***	118. 75	85	30	, ,	137 1 0 25 15 0 21 13 0	137 1 0 25 15 0	i
3	Haranagore			***	44	86	7	i	21 13 0	21 13 0	1
6	Barh	•••	•••		304	93	11		1 110 8 0	1:0 3 0	
7	Harripore	***	•••	•••	114	106		4	121 2 0	121 2 0	1
B	Burrient	٠.	•••	•	75 18	86 16	17	3	34 6 0 10 12 0	84 6 0 10 19 0	l
20	Beeringore Berhampor	•••	•••	•••	286	222	64		195 6 0	195 6 0	ł
ñ	Bharnloore			•••	136	l tea i	86	12	88 10 0	87 1 0	l .
12	Bhuddowa	٠		••	160	84 829	1	8	88 10 0 98 4 0 119 6 0	90 18 0	l
18	Burdwan	•••	***		\$33	829	21	******	119 6 0	104 10 0	Fine unrealised at
16	Burdwan Chittagong Chunderko		***	***	18 56	10 56	6	g	41 8 0 28 4 0	23 4 0	the close of last
14	Chunterson		***	***	818	233	71	9	141 11 0	141 11 0	year, its. 5.
16 17	Colgong	***		***	171	121	GÔ	18	187 12 0	187 12 0	l
18 10 20 21	Culus	•••	•••		133	140	19		76 5 6	76 5 9	İ
10	Cutwa	•••	•••	***	80	.20	4		# 10 0 2x1 15 0	8 10 0	l .
20	Daooa Dainhat	***	•••	***	226 24	191 22	55	1 8		220 9 0 4 14 0	i
35	Dandnagar	***	***	•••	2,		8		4 14 0 85 0 0	55 0 0	1
23	Durbhuman		***	**	586	666	23		235 14 0	284 14 0	Ì
27 24 25 27 27 29 29 29 29 29 29 28 27 29 29 29 29 29 29 29 29 29 29 29 29 29	Furreedpor	8	***	•••	129	119	21	**	115 1 0	115 1 0	İ
25	Gitattal		•••		88	3ย	8	*****		12 15 0	i
26	Goverdangs	١	***		7 723	8:2	1,222	******	71 6 0 1,532 9 0	1,325 14 0	1
27	Gya Houghly an	4 624	***	h	898	327	113 76	в	471 8 0	U66 4 0*	Accounted for by
20	Howran				2,385	2.224	451	7	4.395 11 0	4.817 15 0	the large balunce
30	Jamainoro (	in Me	ughy	r)	88	.66	- 8	8	890 14 0	376 2 0	of last year.
81	Temese		•••	•••	239	158	70	10	380 8 0 86 9 0	180 8 C	
	Joynagore Khulma	•••	•••	•••	25 14	25 11	. 1	10	4 8 0	4 8 6	1
84	Kotechands	1000	***	•	40	47 25	š		81 8 0	31 8 0	
35	Katrung		•••		Not given.	26	2	1	20 15 0	29 15 0	1
36	Krishnagor Madhubani	a	•••	•••	78		30	1	27 16 0	27 10 6 326 10 6	1
87	Madhubani	***	***	•••	129	200	1	3	226 10 6 230 11 0		}
30	Midnupore Mohesupore Monghyr	***	***	•••	282 53	176	136		20 6 0	207 11 0 20 6 0	
40	Monapar	٠	•••		103	44 84	26	······e	801 14 0	804 18 n	
41	i mozumerbo:	me e			698	894	132	18	245 1 0	240 15 B	1
44	Naraingung	19	•••		116	148	3	·····	819 6 0 46 0 8(a)	809 6 0 46 0 0(a)	4-1 PL
48	Distiors	***	***	•••	166	26	1	2	46 0 0(a)	46 0 0(a)	(a) Ra. 84, shown instalement No. L
											includes also the municipal fines im- posed by the stub- divisional Officer.
44	North Barr North Dum	ackpo	TO		888	821	98		\$14 11 8	814 11 8 67 4 0	
45	North Dum Nudden	-Dum	i	***	48 145	44 136	8 14		61 0 0	67 4 0 61 4 0°	* Annex Assessment
-01	transfer.	***	•••	•••	190	130	**		0 0	•	* Annas 4 represents arroars for previous
- 1	l			1	1						yeurs.
67	Patna	***	***	***	1,618	3,406	147		1,981 4 6	1,970 8 6	
46	Purneah	•••	***	•••		*****	*****	*****	*****	**.***	No case tried by the Bench Magis-
- 1	l			i				1		· '	the senon Magis-
	Bainma				171	150	91		169 5 0	159 5 01	† Rs. 80 in ip da.
60	Rajpore Ranaghat	***	***	***	87	88			99 8 0	90 8 0 78 8 0	† Rs. 80 is in de- posit pending ap-
61	Rancogunge		***		213	204	21		78 8 0	99 8 0 78 8 6 70 9 0	peal.
55	Revilgunge	•••	***	•••	88 60	87	1	******	79 9 0 9 14 B	70 9 0	
92	Roserah Sahabgunga		***	•••	60 181	46	41		9 14 0 80 0 0	9 14 0 80 0 8	
22	Santipore		***	***	181	126 101	16		73 2 0	78 8 6	
M.	Bankhira		***		. **	101			17 0 0	17 0 0	
51 53 54 56, 56, 58 58 60 61					60	63 (	" jij		79 14 0	78 8 0	
56	Sherepore i	n Hog	TR.	***	71	66	18		70 0 0	70 0 0	
10 j	South Bare South Dum			***	125	*****	27	•••••	99 8 0	P4 6 0	
20	Bouth Due	Alum Alum		***	125 82	99	13	*****	84 0 0	94 0 0	
-	South Subu	rbar	***		180	167	13	****i6	405 0 0	405 0 0	
88	Babarban	101				i i					
2	Tumlook	***	***	•••	Not given.	120	130		42 13 0	48 18 0 88 7 0	
	Utterpara	***	***		66	60			******		

Convictions were obtained in 81.2 per cent. of the cases. In Cuttack all municipal cases were tried by the Sudder Bench of Magistrates, as well as by Stipendiary Magistrates. One hundred and thirty-three cases were instituted during the year, out of which 131 were brought to trial. In these cases 120 persons were convicted and 14 were acquitted. The amount of fines imposed was Rs. 248, out of which Rs. 227 was realized. In Balascre all municipal cases were tried by an Honorary Magistrate. During the year he disposed of 83 cases, in which 70 persons were convicted and 13 persons were acquitted. There was no case pending at the close of the year. The total amount of fines imposed and realized was Rs. 160-8. The Cantonment Magistrate disposed of all cases sent up by the police under the Cantonment Act. In Pooree, and in the Chota Nagpur Division there were no municipal benches.

11. Assessments.—The statement in Appendix E shows the mode of assessment prevailing in each municipality in the province, the rate at which the tax on holdings or on persons according to their circumstances and property within municipal limits was levied, and the result of any revision of assessment made during the year 1887-88. Taxation increased from 12 annas and 4.89 pie per head during 1886-87 to 12 annas and 7.3 pie during 1887-88. It was highest in the municipality of Darjeeling, as in the previous year, where the rates amounted to Rs. 4-11-3per head of the population, against Rs. 4-13-7 during 1886-87; and lowest in Bishenpore, in the district of Bankoora, where it was As. 2-7 per head, against As. 1-9 in the previous year.

12. Fresh Imposts levied during the year.—The provisions of the Act regarding the levy of a tax upon persons occupying holdings within the municipality according to their circumstances and property were extended to the new municipalities of Tangail and Kissengunge. Sanction was also given to the levy of a tax on carriages and on horses and other animals in the Buxar, Revilgunge, Kissengunge, and Ranchi Municipalities, and to the imposition of a fee on the registration of carts kept or habitually used within the

municipalities of Jugdispore, Tumlook, and Kissengunge.

18. Extension of various provisions of the Municipal Act, and Bye-laws sanctioned during the year.—The conservancy provisions of Part VI of the Act, or portions of them, were extended during the year to the following municipalities:—

1. 2. 3. 4. 5. 6.	Baidyabatty. Bansbaria. Barisal. Bogra. Chandrakona. Dacca Ghattal.	10.	Hazaribagh Jamalpore (Monghyr), Jehanabad (Hooghly), Jhalokati Julpigoree, Kandi, Krishnagur,	15. 16. 17. 18. 19.	Monghyr. Paina. Rajpore.
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In reviewing the Municipal Report for the year 1885-86, the Government of India suggested that a sanitary survey of each House Department, No. 96, dated human Department, No. 96, dated by the Sanitary Commissioner and by the local by the Sanitary Commissioner and by the local

by the Sanitary Commissioner and by the local Engineering authorities, that plans and estimates should be prepared of all improvements necessary to provide each town with an efficient system of drainage, water-supply, and conservancy, and that these plans should be carried out from year to year as funds became available. It was added that the Government of India would be glad to learn from each year's report the progress made in the execution of this policy. The operations which have been effected during the year under review have been fally detailed by the Sanitary Commissioner in paragraph 117 of his Report on Sanitation for the year 1887-88, a copy of which was submitted to the Government of India, in the Home Department, with this Government No. 2647P, dated 10th September 1888. It is evident that to give proper effect to the orders of the Government of India, a very large expenditure must be incurred which municipalities, as a rule, are not able to bear, and it is justly pointed out by the Sanitary Commissioner that, in regard to drainage in particular, expenditure should be discouraged until proper schemes are obtained, as otherwise much money will be lost in remodeling defective work. The services of a special Engineer have been length of Chupra and Durbhunga, and in many other places schemes for water works and drainage

have been prepared. The Howrah water-works scheme is still under consideration; the Midnapore scheme, which is estimated to cost Rs. 8,30,000, is pending from want of funds; for Hooghly and Chinsurah a scheme was prepared costing about Rs. 3,59,000; and a similar scheme has been prepared for Cuttack to: cost three lakhs, but they have both been abandoned as the money could not be found. It is hoped that the Howrah scheme will soon be carried out, but the difficulty in this case is to obtain a supply of water sufficiently pure to justify the expenditure which must be incurred on it.

(a). Part VII of the Act, relating to water supply, was extended to certain portions of wards I, II, and III of the Bhagulpore Municipality.

(b). Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities:-

1. Bhagulpore (ward 1). Bogra

4. Jehanabad (Hooghly).

North Barrackpore (wards II and III). North BarrNoakholly.

3. Comillah (a part only).

(c). Part X, which contains provisions for the regulation of markets, was extended to the municipalities specified below :-

Julpigoree.

Bogra.

Lallgunge.

Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government :-

Bali.

Darjeeling.

Serajgunge.

Barisal. 3. Bettish.

Julpigoree. Noakholly. 9.

14, Sewan. 15. South Dum-Dum.

Burdwan. Buxar.

10. Perozepore. Rampore Beauleah. Santipore.

Suburbs of Calcutta.

Chyebassa

14. Rectification of Municipal Boundaries-The northern boundary of the Perozepore Municipality, in the Dacca Division, was revised during the year, on the recommendation of the Municipal Commissioners, so as to exclude from the municipal limits a portion of a village which was separated from the main town by the Mulgram Khal. The boundaries of the Ranchi Municipality were revised in order to include certain adjoining villages within municipal limits with a view to their sanitary improvement. The limits of the Purneah Municipality were extended in order to bring the site selected for the railway-station under municipal regulations. Owing to the rapid growth of a trading population near the Rungpore railway-station, the Commissioners of that town have determined to make certain alterations in the boundaries of the municipality, and appointed a sub-committee to consider the subject. The sub-committee did not submit their report within the year, but the matter will, it is hoped, soon be settled by the new Municipal Committee. The northern boundary of the Purulia Municipality was extended to include a new settlement on a tract of land adjoining the municipality, in order that the Municipal Commissioners might have the necessary authority to control the location of houses in it, and to ensure its formation on a regular plan.

 Income and Expenditure.—The income, expenditure, and the opening and closing balances of municipalities during 1886-87 and 1887-88 are shown.

division by division, in the following table:-

Divinion.	Opening	Opening balance,		Income during year.		Total funds avail- able for expan- diture.		Total expenditure.		Closing belance.	
	1896-87.	1887-88.	1886-87.	1887-88.	1886-67.	1887-88.	1886-87.	1887-88.	1860-87.	1887-98.	
•	Re.	Ra.	Rs.	Re.	Ra.	Re,	Ra,	Ra.	He.	Be.	
Burdwan Prusidency Rajenskyo Denos Chittagong Patus Bhagnipore Crisus Colos Nagpore	78,279 1,31,078 47,468 40,161 15,658 47,690 34,538 14,955 ,5,632	1,14,835 1,18,601 44,184 30,287 6,425 87,458 28,598 10,833 8,440	6,69,959 8,59,340 2,37,174 2,47,611 62,973 4,44,715 1,94,987 80,456 36,263	6,07,717 9,37,373 2,71,967 2,51,808 93,783 4,32,696 1,91,644 98,734 45,901	7,42,331 9,91,813 2,94,643 8,67,772 78,638 4,91,796 8,19,825 95,411 44,154	7,98,659 10,65,934 3,16,171 2,83,090 70,207 6,10,140 2,15,332 1,10,567 61,341	6,27,896 6,78,762 2,40,813 2,56,601 72,201 4,54,869 1,96,086 84,679 38,694	6,81,967 9,81,694 9,66,695 8,60,114 63,866 4,62,841 1,74,860 1,02,019 48,419	1,14,698 1,18,561 64,539 80,971 6,625 87,626 83,489 10,653 6,440	90,596 1,94,340 50,566 81,976 6,841 47,506 40,563 8,846 7,939	
· Total	4,00,052	4,11,606	98,35,897	20,22,637	32,85,440	33,34,248	26,23,130	20,25,884	412,510	4,08,359	

There is a discrepancy between the closing balances of 1886-87 and the opening balances of 1887-88 in the Rajshahye, Dacca, Patna, and Bhagulpore Divisions. The decrease in the Rajshahye Division is due to the inclusion in the closing balances of the Rampore Beauleah and Bogra Municipalities of the imprest money in the hands of the municipal officers. This amount has since been taken under "advances," and is included in the total municipal expenditure during 1886-87. In the Dacca Division the closing balance of Rs. 788 of the abolished municipality of Goalundo has not been included in the opening balance for 1887-88, and revised figures showing an increase of Rs. 100 have been taken against the Sherepore Municipality. In the Patna Division the closing balance of the Tikari Municipality was taken at Rs. 4,510, but the correct amount was Rs. 4,537. The increase in the Bhagulpore Division was due to the inclusion of Rs. 99, the balance at credit of the late Union of Kishengunge, which was created a municipality during the year 1887-88.

16. It will be seen that the total municipal revenue of the year was Rs. 29,22,637, against Rs. 28,35,397 of the previous year, showing a net increase of Rs. 87,240. The increase was mainly distributed under the following heads of revenue (vide Appendix F):—

HRADS OF I	Leverue.				Amount of increase.
					Rs.
Conservancy coss License on trades	 I	•••	***	•••	11,092 5,080
Tax on persons a Tax on houses an		numstances s	nd proper	ty}	25,120
Tax on vehicles Tax on animals	•••	•••	•••	***	16,115 6,885
	•	Total " To	axation"	•••	64,292
Realizations unde		/sale-proce	eds of 1	icht-soil.	1,801
street-refuse, & Miscellaneous su	to.)	municipal			5,953
gardens, &c.)	maries (Lent of	. municipai	ianus, reo	orbes rrom	56,589
Deposits Advances	***	•••	•••	•••	31,794 47,809
			Total	•••	2,08,238

On the other hand, there was a decrease under the following heads:-

						•
Heat	ds of Reverts	•				Amount of degreese.
						Rs.
Water-tax		•••	***	•••		1,173
Tolls, &c.	•••	•••	***	•••	. •••	11,983
	•	3	Potal "Taxat	ion "	•••	18,156
Income from Payments for		l services	rendered to	 private	indivi-	24,398
duals			•••	·		1,419
Grants-in-ai	id from Pro	vincial and	d local funds		***	9,004
Loans	•••	•••	•••	•••		73,800
				Total	•••	1,21,777

<sup>17.</sup> The total income from "Taxation" during the year amounted to Rs. 21,43,790, against Rs. 20,92,935 of the previous year, showing a net increase of Rs. 50,855. With the exception of tolls on ferries and water tax, all the heads of receipt from taxation show an increase, and the result indicates that, as in the previous year, the Municipal Commissioners have continued their exertions to foster the income under their control.

18. The increase under "Conservancy cess" was due mainly to the levy of the cess for the first time in the four municipalities of manual pullity.

Resultant Services 1,034 (Rs. 1,269). In the municipalities of Dacca, Howren, and the Suburbs of Calcutta there was a decrease in the received of Pa. 4,405 and Rs. 2,415 respectively.

in the receipts of Rs 4,304, Rs. 3,423, and Rs. 2,415 respectively.

19. The increase under "Licenses on Trades" occurred in the municipalities of Howrah, Chyebassa, and Ranchi. In Chyebassa the receipts rose from Rs. 28 in 1886-87 to Rs. 571 during 1887-88, and in Ranchi the fees,

which were levied for the first time, amounted to Rs. 3,297.

20. The increase under "Tax on persons according to their circumstances and property" and "Tax on houses and lands," taken together, was shared by all the divisions, except Rajshahye. There was a marked increase of receipts in the following municipalities as compared with those for the previous year:—

NAME OF M	UNICIPALI	r <b>x.</b>				Amount of increase. Rs.
Howrah	***	***	•••	•••	•••	6,532
Patna	•••	•••	•••	•••	•••	3,394
Netrokona	•••		•••	•••	•••	2,857
Pooree	***	•••	•••	•••	***	2,845
Mozufferpore	•••	***	•••	•••	•••	2,809
Tekari	•••	٠ •	•••	•••	•••	2,738
Barisal	•••	***	•••	•••	•••	2,666
Santipore	•••		•••	•••	•••	2,628
South Barrac	kpore	•••	•••	***	***	2,486
Bhagulpore		•••	•••	***	•••	2,257
English Baze	u	•••	•••	•••		2,062
Nasirabad	***	•••			•••	1,899
Suburban	•••	***	•••	•••	•••	1,753
Ranaghat	•••		***	•••		1,695
Chittagong	•••	•••	•••	•••		1,116
Ranchi	•••	•••	•••	•••	•••	1,012

21. The increase under "Tax on vehicles" occurred mainly in the municipalities of the Suburbs of Calcutta, Mozufferpore, Chupra, and Bhagulpore, where the receipts rose from Rs. 36,601, Rs. 89, Rs. 1,250, and Rs. 3,968 during 1886-87 to Rs. 46,548, Rs. 1,053, Rs. 2,036, and Rs. 5,401 respectively. The tax was for the first time levied in the Arrah Municipality, and the receipts amounted to Rs. 2,266.

22. There was an increase of Rs. 2,279 under "Tax on animals" in the Patna Municipality, and this tax imposed in the Howrah Municipality for the first time brought in Rs. 1,951 during the year. The balance of the increase

was distributed over several municipalities.

23. The receipts under head "Conservancy and road-cleaning, sale-proceeds of night-soil and street-refuse, &c.," show an increase of Rs. 5,953 over those for the preceding year, the total income coming up to Rs. 14,193. It was pointed out in the Government of India orders No. 95, dated 30th July 1887, that this source of income was capable of great expansion, and in other provinces, especially in the Punjab, yielded a considerable revenue. The Lieutenant-Governor has every confidence that this hitherto neglected source of municipal income will receive the careful attention of the Commissioners. In some districts, such as Hooghly and Monghyr, the question has not been neglected, and the Sanitary Commissioner has recently issued a circular to all municipalities communicating instructions for the proper disposal of night-soil in shallow trenches. The Department of Agriculture has also not lost sight of the importance of the subject.

24. The increase under "Miscellaneous—Sundries" was most marked in the following municipalities:—

A MINE MANAGEMENT						
NAME OF MUNICIPALS	IY. ,				Amount of increase. Rs.	, 5.4
Darjeeling		•••	***	•••	24,814	
Dinagepore	•••	***	***	***	12,566	
Chupra	•••	• • •	•••	•••	16,786	
Midnapore South Barrackpore	•••	•••	•••	***	10,414	
Baranagore	•••	***	***	•••	5,020 2,852	
Tarmene	•••	***	***	•••	2,002	

The increase in Darjeeling was due to the fact that during the year 1887-86 the rents of manacipal barracks have been shown under this head, instead of under "Income from markets" as in previous years. In Dinagepore the sum of its. 13,000 contributed by Maharajah Girija Nath Roy of Dinagepore for the improvement of the drainage of the town, was shown under this head. The cause of increase in other places is not explained by the Commissioners.

25. The receipts from tolls on roads and at ferries have steadily decreased

during the last few years, as shown below :-

						Income during the year.
						Re.
1885-86	•••	•••	•••	•••		1,44,087
1886-87	•••	•••	***	•••	•••	1,31,058
1887-88	***	•••	•••	•••	***	1,19,075

The receipts fell off in the Burdwan, Dacca, Bhagulpore, and Patna Divisions, the largest decrease being in the last-named division, where the receipts amounted to Rs. 30,250, against Rs. 39,083 of the previous year. There was an increase of Rs. 2,098 in the Presidency Division. The falling off was most marked in the Mozufferpore and Scrampore Municipalities, where the receipts amounted to Rs. 5,081 and Rs. 4,859, against Rs. 12,851 and Rs. 7,096 of the previous year. In Mozufferpore the decrease was due mainly to the open-ing of the Akhara Ghât bridge over the Little Gunduck river, and in Serampore to the reduction in the demands of the ferries.

26. The income from markets shows a nominal decrease of Rs. 25,369 in the Darjeeling Municipality as compared with the previous year, the reason of

which is explained in paragraph 24 above.

27. The following grants were made to municipalities from Provincial or local funds during the year :-

Name of Municipality, Amount of grant.		FOR WHAT PURPORE.
- Parket March St Color St. Color	Ra.	•
Burdwan	1,140	For the support of one high and one middle English school.
Midnapore	1,821	For the support of one girls' school and of the college and collegiate school.
Kheerpai	. 80	From the Miduapore District Fund for the support of a charitable dispensary in that town.
Lalbagh	. 3,600	For the conservancy of the city.
Darjeeling	6,483	For the maintenance of certain Government roads lying within the municipality.
	1,050	From the Darjeeling Improvement Fund for the repayment of the water-works loan and for the working of the Porters' and Dandeewallas' Act.
Rampore Beauleah	1,230	From the Prosunno Nath Roy Fund for the support of a dispensary.
Gya .	2,000	From the Pilgrims' Lodging-house Fund for the improvement of the main road in the town.
Sasseram	1,200	From the Sasseram Endowment Fund for the support of a dispensary.
Deoghur	2107	
Pooree	4,000	From the Pilgrims' Lodging house Fund for conservancy and sanitary purposes.

28. Gifts of money or least by private individuals. Large sense of memory, which had been collected by the Committees appointed in February 1884, in many municipalities, to consider the question of ressing a permanent memorial of Her Majesty's Jubilee, were handed over during the year to the menicipalities concerned and devoted to works of public improvements: Raja Gobindo Lall Roy, of Rungpore, made a generous gift of Rs. 90,000 for the establishment of the Jubilee Sanitarium at Darjeeling, and the house which is now being converted into a sanitarium, with the grounds in which it stands, were presented by His Highness the Maharajah of Cooch Behar. The late Baboo Sagore Lall Dutia of Calcutta bequeathed property yielding a net income of Rs. 30,000 per annum for the establishment of a charitable dispensary and hospital, and a school at Kamarhatty. Maharajah Girija Nath Roy, of Dinagepore, contributed Rs. 19,500 for the improvement of the drainage works now in progress in the town. At Nassirabad, in Mymensingh, the town hall, for the construction of which Raja Surjya Kant Acharjya, Bahadur, made a donation of Rs. 22,500, was completed and made over to the Municipal Commissioners in April last. The Raja has expressed his willingness to furnish the town hall with a suitable public library, and has promised to pay a further sum of Rs. 5,000 for the purpose. At Khulna, Mr. W. M. Clay, the late Magistrate and Collector, when leaving the district on furlough, made a gift of Rs. 1,000 for expenditure on some work of public utility in the town. In addition to these gift there was a large number of subscriptions and donations by private individuals for works of public utility.

29. Expenditure.—The total expenditure was Rs. 29,25,384, against Rs. 28,23,139 in the previous year; and the year closed with a balance of Rs. 4,08,859, against Rs. 4,12,310 in 1885.86. There was thus an increase of expenditure of Rs. 1,02,245 during the year. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year as compared with the previous year:—

				Pr	BCENTA	9 OF 1	RCOMB :	PERT O	Y	ACT 1	- Dec 44 4 1	
NAME OF DIVISION.	Income during the year.		Establishment, Public safety.		Public health.		Public instruction.		Public convenience.		Remares.	
	ł	1866-87.	1887-88.	1886-87.	1887-88.	1896-87.	1887-88.	1886-87.	1887-8A.	1886-87.	1887-88.	
Burdwan Presidency Bajabahyo Bajabahyo Dates Chittegong Fatus Shagupore Oriesa Ghota Maggare Total	8.4, 8,97,717 9,87,878 9,81,967 2,81,968 65,762 4,83,866 1,91,784 45,901	8'48' 10'96' 17'12' 11'96' 8'40' 11'51 9'89' 14'48' 14'81' 11'98	9:87 10:55 18:09 15:61 8:97 17:85 10:83 11:46 13:21	9-65 13-16 2-25 3-61 9-79 5-19 1-72 6-34 8-31	10'23 11'56 3'05 3'07' 2'34 5'00 1'63 6'51 1'39	41 '99 30 '73 50 '10 57 '34 46 '71 55 '47 56 '47 56 '81 49 '30 60 '82 45 '68	46-25 87-41 47-1 53-08 46-91 47-61 46-61 46-78 51-88	8:40 8:46 2:86 2:04 7:97 8:29 8:87 5:51 8:26	5*36 8*87 8*72 8*85 11*88 8*49 8*45 8*16	20'01 23'97 15'28 31'77 22'83 21'87 22'05 15'88 14'93	28°44 27'67 16'14 30'60 24'55 21'25 28'75 20'52 16'39	

30. The statement in Appendix G shows the details of expenditure ander each head, division by division, as compared with the previous year. The chief differences in expenditure as compared with that of the year 1886-87 are the following:—

Increase.

				Rs.
General establishment	•••	***	***	21,118
Buildings and other works	•••	***	•••	14,680
Maintenance of dispensary	•••	***	***	14,951
Road cleaning	***	400	•••	42,616
Drainage works	***		***	16,756
Contribution to schools		***	•••	14,078
Construction and maintenance of ro	ads .	400	200	15.819
Other new works	•••	999 V		28,686
Other repairs		•••	100	7.670
Other charges (public convenience)		***	***	7.997
Deposits	•••	***	***	12.868
Admenana		***		16.963
CATERIOUS 111 111	•••	***		متخضات

N 1 10 1 10 1 10 10 10 10 10 10 10 10 10		- contraction			· -
# 1	F (MIT 17)	** * * * **	100	·, •	
Lighting	***		A gen .	· **	3,531
Repeirs	***	*** ,	***	***	8,256 62,588
Waterworks				***	16.901
Conservancy establis	ument, sel	enra, purous	se or carts, c	00	
Public gardens Miscellaneous	***	•••	***	***	3,510
THE PROPERTY OF STREET	200	***	***	***	11,368

The increase under general establishment occurred in all the divisions except Orissa, and was most marked in the Patna\* and Presidency † Divisions. The increase was least in the Rajshahye and Chittagong Divisions. In the Suburban, Patas, and Mozufferpore Municipalities the charges rose from Rs. 32,068, Rs. 7,279. and Rs. 4,657 to Rs. 37,065, Rs. 9,164, and Rs. 6,231 respectively. As noticed

in paragraph 28 of last year's report, this charge has increased steadily since

1883-84.

32. The increase under "Road cleaning" was distributed over all divisions, and was largest in the Patna Division, where it rose from Rs. 15,550 in 1886-57 to Rs. 36,605 during 1887-88. The Patna Municipality incurred a charge of Rs. 27,912 during the year, whilst the expenditure in the previous

33. The decrease of Rs. 62,588 under "Water-works" occurred mainly in the Burdwan, Bhagulpore, Presidency, and Rajshahye Divisions. There was some increase in the Dacca Division. In the Suburban Municipality the charges fell off from Rs. 38,367 during 1886-87 to Rs. 20,068. In the Bhagulpore Municipality the charges were reduced from Rs. 39,926 during the previous year to Rs. 16,193, owing to the fact that the head works had been nearly completed during the year 1886-87, and no money was available for the completion of the rest of the project. The decrease of Rs. 5,835 in the Darjeeling Municipality was due to the unusual expenditure in 1886-87 of Rs. 3,831 incurred in purchasing pressure-brakes, and to a diminution of the extension works undertaken during the year under report. The expenditure in the Burdwan Municipality fell off by Rs. 17,108 as compared with the previous year, when final payments were made for the construction of the water-works.

34. Registration of Births and Deaths .- The method which has been adopted for the registration of births and deaths is not uniform in all municipalities. In some cases the Municipal Commissioners themselves register the events, in others special establishments are maintained for the purpose, and in others the work is done by the ordinary establishment of the municipality. The total cost incurred by the municipalities during the year was Rs. 9,823, against Rs. 8,343 of the previous year. The very unsatisfactory result attained by the majority of municipalities has been noticed, in the resolution recorded on the report of the Sanitary Commissioner for 1887-88, and the Lieutenant-Governor has by a recent circular strongly impressed upon all municipalities the necessity of more carefully discharging this important part of their duties. A copy of this circular, in which the registration of births and deaths in municipalities during the year is reviewed at length, is annexed to

this report (Appendix O).

35. Medical.—One hundred and twenty-one dispensaries were maintained or assisted by municipalities during the year at a total cost of Rs. 2,17,458. The table in Appendix K shows the details of attendance, the income and

expenditure, and the invested capital of each dispensary.

86. Working of the Porters' and Dandeevallas' Act, V (B.C.) of 1883, in Darjeeling.—The Act worked satisfactorily, and 194 porters and 197 dandee-wallas were registered during the year. The cost incurred was Rs. 139, of which Rs. 50 was paid from the Darjeeling Improvement Fund. No prosecution was instituted under the Act.

37. Working of the Pilgrims' Lodging-house Act, IV (B.C.) of 1871 .-In the town of Poorce 689 lodging-houses were licensed for the accommodation of 19,046 lodgers, against 853 in 1886-87 for 22,541 lodgers. Of the 689 lodginghouses, 87 were masonry structures and the rest thatched houses. Improvements were effected in 178 houses by widening doors and making new windows:

and masonry privies were constructed in 43 houses. The masints during the year, including the opening balance of Rs. 10,257.7.4, amounted to Rs. 27,252.10-5. The amount realised as fines for offences under the Act decreased from Rs. 1,898-8 in the previous year to Rs. 351, and the Lieutenant-Governor has expressed to the local officers his dissatisfaction at this result. The total expenditure came up to Rs. 8,756-1-9, of which Rs. 47000 was contributed by the Committee to the local municipality for conservancy purposes and for the support of the Pooree Pilgrims' Hospital. The Committee maintained two other hospitals during the year, viz., the Pipli Pilgrims' Hospital and the field hospital at Balianta, which has been subsequently reduced to a dispensary. An Assistant Health Officer was employed during the year on a salary of Rs. 70 for mensem both to assist the Health Officer and to inspect the articles of food sold in the town, on behalf of the municipality. The year closed with a balance of Rs. 12,296-8-8. The Committee, consisting of 3 official and 3 non-

official members, met eleven times during the year.

38. In Gya 422 licenses were issued for the accommodation of 12,636 lodgers, against 525 licenses for 15,592 lodgers during the previous year. The decrease in the number of lodgers was owing to the high rate of mortality which prevailed in the North-West Provinces just before the pilgrim season, and to the absence of an auspicious time for the people of Bengal to proceed on pilgrimage. The number of prosecutions instituted for breaches of the provisions of the Act was 62, against 64 in 1886.87. The total amount of fines realized was Rs. 344-4, against Rs. 367 for the previous year. The total receipts amounted to Rs. 12,0.9-10-9, including a balance of Rs. 2,086-4-3 of the preceding year, and the total expenditure was Rs. 9,300-10-11. There was a balance of Rs. 2,728-15-10 at the close of the year. The Lodging house Committee contributed Rs. 2,000 to the Gya municipality for improving a portion of the Gya main road. They also spent sums of Rs. 4,000 on the construction of a pilgrim cholera hospital and Rs. 1,478 on the excavation of a well in the old town. There were 167 deaths among pilgrims, against 513 in the previous year. The decrease in the mortality is due to the fact that there was no epidemic in the lodging-house during the year under report. The Lodging-house Committee consisted of six members, of whom three were officials and three non officials.

39. In Raneegunge no lodging-houses have been licensed under the Act since its introduction into the town on the 1st July 1883, and the Act has

been completely inoperative.

40. In Gurbetta 17 licenses were issued during the year for the accommodation of 145 lodgers. Three prosecutions were instituted for breaches of provisions of the Act, in all of which the offenders were convicted. The total amount of fines realized was Rs. 12-5. The total receipts amounted Rs. 200-5-3, and the charges to Rs. 115-12-9, leaving a balance of Rs. 84-8-6 at the close of the year. The general health of the town was good, and no lodger died in any of the lodging-houses. The Committee held six meetings during the year, and are reported to have taken considerable interest in the wellbeing of the town.

41. In Ulberiah the Pilgrims' Lodging-house Act is reported to have worked well. The number of licenses granted was 35, against 27 of the previous year, and the license fees realized amounted to Rs. 830, showing an increase of Rs. 87 over the receipts for 1886-97. The amount of fine realized for offences under the Act was Rs. 101-1, against Rs. 60-7 in the previous year. The total receipts, including the opening balance of Rs. 181-5-6, amounted to Rs. 612-6-6, and the total charges to Rs. 350-9-9. The year closed with a balance of Rs. 261-12-9. The Committee, consisting of four official and four non-official members, held eight meetings during 1867-88.

42. In Deoghur the receipts from fees amounted to Rs. 522-10, against Rs. 188-12 during the previous year. The sum of Rs. 64-8 was realized in account of fines for offences under the Act. There was a balance of Rs. 612-7-8

at the close of the year.

48. In November 1887 the Commissioner of the Chittagong Division submitted a proposal for the extension of the provisions of the Act to Sitakund, in the district of Chittagong, with a view to bring the lodging-house keepers there under proper control, and to secure the proper sanitation of the place. The

proposal has been generally approved by the Lieutenant-Governor, and the Commissioner has been requested to submit a specification of the boundaries within which the Act should be in force, and a draft of the bye-laws to be

made under section 37 of the Act.

Commissioner of the Municipal Act, III (B.C.) of 1884, during the year.—The Commissioner of the Presidency Division observes:—"Notwithstanding occasional drawbacks, much good and useful work has been done by the late Boards during the past year. There has been a general desire among the Commissioners to honestly do their best, and a willingness evinced to cheerfully accept the advice of the supervising authorities in respect of their budget estimates and other matters, while at the same time attention has been paid to the directions contained in the reports of the official auditor, and fair progress made in bringing the registers and accounts into proper order."

45. Burdwan Division.—The Magistrate of Burdwan reports that the Municipality of "Burdwan is an admirably managed municipality, the Commissioners of which have fully risen to their responsibilities. Their increased expenditure on sanitation and education is far in excess of the police charges of which they have been relieved by Government......"The Commissioner thinks more should be done here with respect to roads and drains. Regarding the Cutwa Municipality the Magistrate reports that "with its narrow streets, crowded buildings, and deep narrow drains, it is in a most insanitary condition.

The municipality is apathetic, and is far from equal to its responsibilities. The crying want of the place is an increased income with which to deal with the conservancy demands and the bad drainage." He is of opinion that the neces-

sary enhanced income could be obtained from a revision of assessment.

The Commissioner observes:—"As in the preceding year, many irregularities noticed by the Examiner of Local Accounts in the accounts of many of the municipalities in this division indicate laxity of supervision on the part of the executive authorities. On this subject the Magistrate of Hooghly states that 'the reports of the local auditor show, year by year, an increasing laxity of supervision over the accounts. Collections are not kept up to the mark, and out-door supervision in the matter of roads, drains, conservancy, &c., is not what it should be.' Regarding the working of the elective system in municipalities, the Magistrate of Hooghly reports that, 'after another year's trial of local self-government in municipalities, I regret that I am not able to report more favourably than I did last year on the efficiency of the municipal administration. I am constrained to say that, as regards executive action and control, the Municipal Commissioners have gone from bad to worse.' He then goes on to say that the Chairman and Vice-Chairman 'will, I think, generally bear me out in saying that they are rather objects of constant petty attacks and annoyances by members of rival factions. Party feeling runs very high in most of the riparian municipalities. It is the curse of the country, and will be so until the people learn to sink it in zeal for the common good'........No new works of improvement have been possible during the year in any of the municipalities owing to the want of funds: they have just been able to keep things going, and that is all."

46. Rajekahye Division.—In Dinagepore the Magistrate thinks that the elective system has not yet been appreciated by most of the people. He estates that the attendance of some of the members was very good, and that of others fair. The Magistrate of Rajshahye states that the Municipal Act has worked well. He reports that there are evidences that both the Chairman and the Municipal Commissioners of the Rampore Beauleah Municipality as a whole have taken an interest in their work, and are desirous of ameliorating the condition of the town. The Magistrates of Pubna and Bogra report that the Act has worked well in the municipalities within their respective jurisdictions.

The Magistrate of Rungpore reports:—"The present Chairman, Dr. R. L. Dutt, is entitled to much credit for the energy which he has shown in getting the drainage of the town improved, enforcing the sanitary bye-laws, and in the large personal share which he has taken in municipal work generally. The most unsatisfactory feature in the working of this municipality consists in the neglect of the Commissioners to maintain an adequate income. No general revision of taxation has been held for ten years, while remissions have been freely granted. The result is that, notwithstanding the steady increase

in the rateable value of the property in the municipality science out of the extension of local trade caused by the proximity of the railway, the extension of the taxes raised on such property has been allowed to steadily decline, and had actually fallen off by about 16 per cent. during the last three years. The fact is that, while the Commissioners take just sufficient interest in such matters as the general revision of assessments, revision of municipal boundaries, the. to discuss them intelligently at general meetings, they are not willing to go any further and work out details."

The Deputy Commissioner of Julpigoree, who is also the Chairman of the Julpigoree Municipality, writes that the Commissioners, individually and as a body, have done their best in looking after the charge entrasted to them. They have worked hard, and have given no little time and trouble to a work which encroaches somewhat on their spare moments. They are to be congratulated that, with the limited means at their command, they have been able to do as

much as they have done within so short a period as three years.

The Commissioner observes:—"With the exception of Nattore, the Municipal Commissioners have on the whole worked satisfactorily and shown that they take an intelligent interest in their work. Many wants still remain to be supplied everywhere, but defects are recognized, and, as far as funds

permit, efforts are being made to remedy the same.

Upon the whole, the Lieutenant-Governor considers that there is evidence to show that the Act has worked satisfactorily, and that the Commissioners have as a body discharged their functions with intelligence. In some municipalities there has been a marked failure in administration owing to party faction and jealousy of individuals. This was conspicuously the case in the important town of Dacca, and it will be seen that the Magistrate of Hooghly prominently alludes to this difficulty in his district. The difficulty is no doubt a very serious one, and can only be overcome by time and experience. The sense of public duty which leads men to subordinate their personal interests to the general welfare is the gradual outcome of the growth of responsibility, which, it may be hoped, will be developed as experience is gained. The remarks of the Magistrate of Rungpore regarding the neglect of the Commissioners to take action for the revision of the assessments are also widely applicable. It is a matter of notoriety that the policy of municipalities in India tends always, whenever possible, towards lightening the burden of the rate payers in the matter of taxation, and it is no easy task for the executive authorities, by the exercise of judicious advice and encouragement, to apply the degree of pressure, without unnecessary and improper interference, which is required to enforce a vigorous administration in the assessment and collection of rates. But in view of the expenditure which it will be necessary for municipalities to incur in respect of sanitation, it is now more incumbent than ever on all local bodies to examine carefully all their sources of income, and to avail themselves to the fullest extent of all opportunities for improvement.

47. Enforcement of Section 63 of the Act.—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any Act by the Commissioners of a municipality in the special circumstances mentioned in the section, were enforced in two municipalities, viz., Serampore and Comillah. At Serampore the Municipal Commissioners passed a resolution to employ the services of four men at the cost of the farmer of certain cattle pounds in the town, to seize stray cattle. This Resolution was suspended by the Magistrate, but his order was afterwards reversed by the Lieutenant-Governor, as the grounds on which he objected to it appeared to be untenable. It has been ruled in connection with this case that before passing an order under section 63, a Magistrate should discuss the matter with the Municipal Commissioners, and should point out to them the objections to which he considers their action to be open. At Comillah the Magistrate issued an order under section 63 prohibiting the exposure of commodities for sale on market days on certain roads and roadside lands in the town which had been let in farm by the Municipal Commissioners for this purpose. The Magistrate at first endeavoured to induce the Commissioners to margard this farm given by them, which he considered to be illegal, but failing in his

attempts to do so, and having satisfied himself by repeated personal enquiries that vandors actually exposed their goods for sale on roads on market days to the detriment of the traffic, and that there was a likelihood of a serious breach of the peace, he issued the order under section 63. In submitting the matter to Government, the Commissioner observed that the fact of the roads being vested in the Commissioners under section 30 did not authorize them to curtail any rights which the public possessed in them, and recommended that the order of the Magistrate should be confirmed for three months. Concurring in the view of the Commissioner, that the action of the Municipal Commissioners was in excess of the powers conferred on them by the law, the Lieutenant-Governor directed in this case that the orders of the

Magistrate should continue in force for three months.

48. Miscellaneous.—The town of Ghattal, in the district of Midnapore, was visited with a flood during the year, which, after making a breach in the circuit embankment, inundated the town on the left bank of the river Silye. This portion of the town was under water for some days, and much damage was done and inconvenience caused to the people. There were some serious outbreaks of fire in the municipalities of Krishnaghur, English Bazar, and Old Maldah, attended with considerable loss of property, but no lives were lost. There were two disastrous outbreaks of fire also in the Rungpore Municipality, attended with loss of life and property. The floods were again very high in Coomarkhally, and the greater part of the town was under water, there being from 1 to 5 feet of water in all the streets. In Balasoro the cyclone of 25th May 1887 did serious damage, and the municipality were put to great expense in cleaning the tanks, roads, and streets, and renovating the municipal latrines which were completely destroyed.

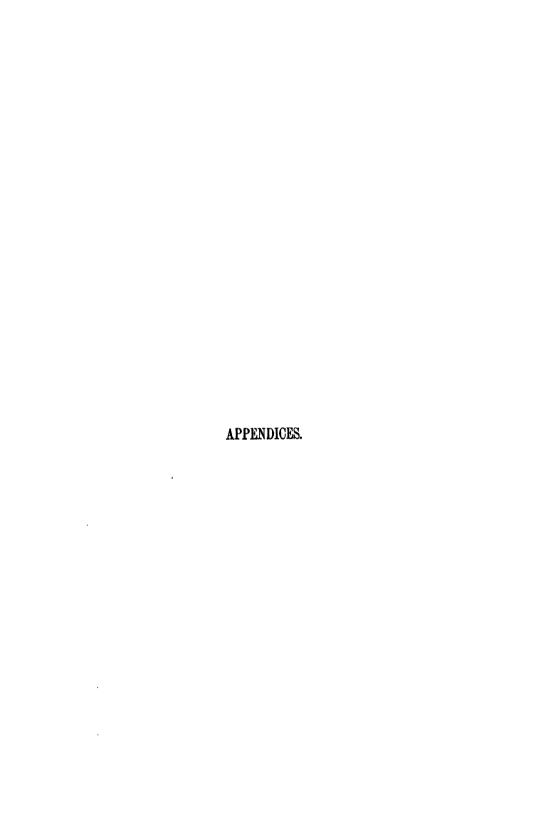
I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.





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APPENDIX A.

The Statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

erial No. of Muni- eigality.	Ne	me of Municip	pality.		Date of Butablish	ment.	Pepalation.	Number of Rate- payers.
. 1	Arrah	***	•••	•••	1865	#11	42,998	7,038
2	Ausensole	•••	•••	·	July 1885	•••		*****
3	Baduria		••• ·	•••	1st April 1869		12,805	2;405
4	Balasore			•••	1st April 1877	. ***	20,265	8,160
5	Bali	•••	•••	,	1884	. ***	15,000	2,835
.6	Bankoora	•••	•••		1876	•••	18,069	2,081
7	Bansberia				1876		6,717	2,448
8	Baranagore	•••	***		1st April 1869	•••	29,982	6,455
9	Baraset	***	****	,	lst April 1869		10,533	2,961
10	Barh	•••		•••	May 1870		14,689	3,003
11	Baripore	•••			lst April 1869		<b>3,7</b> 00	832
12	Barisal	***	•••		1st July 1876		13,186	2,781 •
18	Basirhat	•••	•••		1st April 1869		16,505	2,468 ·
14	Baidyabatty		•••		1876		14,672	8,721
15	Basitpore	***			1st April 1869		4,646	944
18	Beernagure	***	***		1876	• •	4,802	1,295
17	Behar	***	***		1877-78		48,968	6,928

ial No. Muni-	Name (	of Muni	mpelity.		Date of Beb	ablishmont.		Population.	Muniber of Bate-
				-	1st July	1876	•	29,868	8,584
18	Berhampore	••				1010	**	20,000	
19	Bettish .	•••	•••		15th April	1869		21,268	8,068
20	Bhaboosh	•••				1876		8,480	1,468
? 21	Bhagulpore			•••	Sept.	1864	·	65 <b>,28</b> 8	8,550
22	Bhuddressur		***	•••		1876		10,000	2,366
23	Bishenpore	•••				1876		18,963	2,094
24	Bogra	· <b></b>	•••	•••	1st July	1876		6,179	1,464
25	Brahmenberis	ıb	***	•••	lst Augus	t 1868		17,498	8,059
26	Burdwan					1866	•••	82,627	6,200
<b>27</b>	Buxar	•••	<b></b>	•••		1876	•••	16,498	2,839
28	Chaibassa	•••	,	•••	1st April	1875		6,008	1,137
20	Chanduria		***	•••	1st July	1876	•••	8,446	875
80	Chattra			***	1st April	1876		11,900	1,236
81	1.		***		. 6th July	1864	•••	20,969	6,194
32	ì		•••		. lst May	1886	•••	e,873	1,848
. 88	Chunderkon	s		••	•	1869	••	19,967	****
34	Okupra		•••		April	1864		61,670	8,094

121214	Y is a					iii			
. ** . ; .	Serial No. of Muni- cipality.	Nec	on of Munici	alty.		Date of Bat	ablishment.	Population.	Number of Beta- payers.
	35	Colgong	400	***			1876 .	6,872	1,900
	26	Comillah	•••	***		30th Nov.	1864 .	18,606	2,196
	37	Coomarkhally	7				1877 .	5,945	1,400
	38	Cox's Bazar		***		1st April	1889 .	4,363	1,170
	39	Culns	•••				1876 .	9,594	2,250
	40	Cuttack, (inc	luding Car	atonment)		4th July	1876 .	43,373	4,839
	· 41	Cutwa		•••			1876 .	6,820	2,837
	42	Dacca	•••			August	1964 .	77,861	14,000
	43	Dainhat	•••	***			1876	5,789	1,189
	44	Darjeoling	•••			July	1860 .	12,000	1,030
	45	Daudneger				October	1885	9,870	1,164
	, , , <b>46</b>	Deoghur	***	***			1876	5,789	1,247
	47	Debhatta	•••	•••	<b></b> .	1st July	1876	5,514	1,108
:	. 46	Dinagepore		•••	141	1st April	1869	12,977	1,730
	40	Dinapore Ni	samut		***	1st July	1887		
i Ar A	50	Dumraon	***	•••	<b></b> .		1877	18,019	2,750
	. 51	Durbhunga		•••	•••	Nov.	1864	- 65,955	8,439

Serial No of Seni cipality.	Nasi	e of Municipa	dity.	Date of Br	**************************************	Population	Tundent of Salar
52	English Bases	r	***		1876	12,960	2,769
58	Furreedpore	•••	***	January	1869	10,077	2186
54	Ghattal	•••			1869	12,63	8,484
· <b>6</b> 5	Goverdanga	•••	•••	April	1870	6,29	1,996
<b>5</b> 6	Gya	•••		May	1865	76,41	5 12,004
57	Hajecpore		***	July	1869	25,07	8 8,950
.58	Hazaribagh	***	•••	lst April	1876	15,80	8 2,121
69	Hooghly and	Chinsurah	111		1865	31,17	7 7,655
80	Howrah	•••			1862	90,81	3 15,762
61	Jajpore	•••	*** ***	-1st April	1869	11,23	3 1,777
62	Jamalpore in	Mymonsin	gh	1st April	1869	14,72	7 2,427
68	Jamalpore in	Monghyr	,	1st July	1888	15,98	7 \$,094
84	Jamui "	•••	***	1st March	1886	8,44	958
66	Johanabad	***	***		1886	16,97	B 1,488
95	Jessore	***		August		8,49	5 2,000
67	Jhalokati	'		1st April		8,00	0 888
	16			lst April			1,301

						1 veta	
Serial No. of Moni- cipality.	Name of Municipality		Date of Bets		20	gulation.	Number of Bate payers.
	Jugdispere		April	1869		12,568	1,606
90.	Julpigoree		lst April	1885		7,996	1,467
71	Jungipore	. •••	1st April	1869		10,187	1,961
72	Kandi		1st April	1869		10,661	2,183
78	Kendrapara		10th March	1869		15,719	<b>2,95</b> 6
74	Khagoul		1st July	1887			<b>*</b>
76	Khirpai			1876		6,295	1,362
76	Khoolna	••	. 1st October	r 1884		6, 185	1,522
11	Kishengunge	•	lst April	,1887		11,892	1,679
18	Kishoregunge		1st April	1869		12,898	2,874
1,9	Kotechandpore	•	July	1888	*	9,644	1,465
80	Kotrung	<b></b> .		1876		5,747	1,056
.61	Krishnagore		1st Nov.	1864		27,477	6,000
. 14. 14. sep. <b>81</b>	Kurseong	•••	1st May	1879	<b></b> .	4,083	848
8	Kushtes	***	-	1877	•••	9,717	1,800
	1		1st Apri	1 1869	.51	39,231	7,878
8	5 Laliguage	***	Jul	y 1869		,16,481	3,149

\*

lerial No. of Muni- cipality.	Nem	e of Muni	oipality.		Date of Be	rte blishmen	ili.	Population.	Number of Sets
86	Maderipore	•••	***	<b>,,,</b>	April	1875	***	12,298	2,507
87	Madhubani		***	•••	July	1869	***	16,400	2,646
. 88	Meherpore		***			1976	•••	5,400	1,829
89	Midnapore	•••	•••	•••		1865	•••	93,560	6,000
90	Moheshpore			•••	<b>A</b> p <del>r</del> il	1869	•••	6,000	1,186
· <b>91</b>	Monghyr		***		Nov.	1864	•••	55,372	8,037
92	Motibari		•••		15th April	1869	•••	10,923	1,20
. 98	Mozufferpore	•••		<b>,</b>	Nov.	1864		42,460	5,260
94	Muktagacha		***	<b></b>	October	r 1875	•••	4,295	823
95	Naihatty	•••		***	21st May	1869	•••	21,551	7,168
96	Nalchitti		 		· April	1875	•••	2,692	256
97	Naraingunge	•••	•••	<b></b> .	8th Sept.	1876	•••	12,508	2,136
98	Nasirabad	•••				1856		10,561	1,800
99	Nattore	***		***	1st April	1869 <sup>°</sup>		9,094	2,881
100	Netrokona	•••	•••	•••	1st Januar	y 1887	. ***	14,815	1,691
101	Noskhally	***	•••	•••	1st July	1876	•••	5,164	03
102	North Barrac	kpere			lst April	1869		17,590	4,08

Serial No. of Muni cipality	Neu	ne of M	eniol <b>yskiy.</b>		Date of Te	enteiteh	ent.	Population.	Number of Rate. payers.	,
108	North Dum-	Dum	***	***	1st October	1870		5,195	1,216	
104	Nuddea		•••	•••		1869		9,334	2,380	
<b>*1.06</b>	Old Maldah	•••	•••	•••		1876		4,094	1,042	
106	Patna	***	•••		Nov.	1864		173,251	40,789	
107	Perozepore		•••		1st July	1885		11,114	2,425	
. 108	Pooree				1st April	1881	•••	24,803	5,447	
109	Pubna		•••		1st July	1876		14,883	3,614	
110	Purnealı	•••			Sept.	1864	<b></b>	15,016	2,578	
111	Purulia	•••			26th July	1876		9,305	1,757	
113	Rajpore	•••	•••	•••	lst April	1876		10,706	2,269	
118	Ramjibunpor	œ	•••			1876	•••	10,909	2,008	
114	Rampore Bea	ulesh	•••	•••	July	1876		20,024	4,646	
115	Ranaghat		•••	•••		1864		8,628	2,814	
118	Ranchi	•••	. ***		1st April	1869	***	18,443	8,044	
117	Baneegunge	•••	•••			1876	•••	10,79 <b>2</b>	1,061	
118	Revilgunge	**	711 <sup>®</sup>		17th Augus	t 1867	***	• 14,072	8,017	
			. •							

	Seriel No. of Muni- cipality.	Мал	me of Mu	nicipality.	3.	Date of E	atablishma	n <b>á.</b>	Population.	Inducation of Surfer
	119	Roserah		***	•	" July	1869	•••	11,578	2,081
	. 190	Rungpore	<b></b>	•••	•••	1st April	1869	•••	18,820	1,700
	121	Sahebgunge		•••		1st April	1888	•••	7,189	1,8685
	122	Santipore		•••	***	4th Januar	y 1866	•	29,687	9,200
	123	Sameram	***	***	***		1876	•••	22,000	2,678
. •	126	Satkhira	•••	***		1st July	1876	•••	8,788	1,800
	196	Serajgunge	•••	•••	•••	1st April	1869	••	21,058	4,007
	126	Serampore	•••	***	•••		1865	•••	27,520	7,185
	127	Sewan	•••	900	•••	April	1869	•••	13,819	1,758
: ,	128	Sherepore in	Mymon	singh		1st May	1861		8,821	1,759
	129	Sherepore in	Bogra	•••	•••	1st July	1876	<b></b>	8,991	925
	180	Sitamarheo	•••	***	•••	Octobe	r 1882		6,535	984
	181	Sonamukhi		•••			1886		18,070	8,285
	199	Soury	***	•••			1876	.**	7,650	984
	. 139	South Berrac	kpore	***	<b></b>	1st April	1869	•	29,721	6,148
	194	South Dum-I	)um			1st October	1870.		9,784	2,406

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Serial No. of Muni- sipality.	N	ance of Munici	pality.	Para Karana	Date of Re	stabiishmen	L.	Population.	Number of Rate- payers.
135	South Subu	rban	•••		1st April	1869		51,658	9,516
136	Suburbs of (	Caloutia		•••	10th August	1864		251,489	37,417
187	Taki				Ist April	1869	•••	5,245	1,077
138	Tangail		•		1st July	1887	<b>.</b>	16,991	No assessment was made during the year.
139	Tekari				October	1885		12,197	2,410
140	Tumlook			<i>.</i>		1864		6,044	1,580
141	Utterparah	•••				1862		5,307	951

APPENDIX B.

Statement showing the number of qualified voters in each Municipality, and the number who actually voted at the general election held during the year 1887-88.

Merial number of Municipal- ity.	NAME OF MUNICIPALITY	- (	Number of per- sons registered as qualified to vote.	Fumber of persons who actually voted.	Rymarks.
1	Arrah		1,749	700	
2	Assensole		919	112	The elective system is not n force.
3	Badurin Baidyabatty		886	511	
6	Balasore		1,001	Not given	There was a bye-election held during the
-					year.
6	Bali	>>-	1,190	Not given	There was no contest at the elections, as the number of vacancies were the same as that of the candidates.
7	Bankoora		733	Not given.	,
8	Bansberia		871	124	
9	Baranagore		2,811	1,556	
10	Barasot		652	471	
11	Barh		658	240	
12	Baripore		209	28	
18	Barisal		1,103	493 245	
14	Basirhat Bazitpore	:::	1,074 161	90	İ
15 16	Bazitpore Beernagore		604	403	
17	Behar		1,821	947	
18	Berhampore		1,211	337	
19	Bettiah		*****		The elective system is not in force.
20	Bhabuah		368	16	
21	Bhagulpore	•••	2,627	798	Mark days
22	Bhuddressur			845	Not given.
23	Bisheupore	•••	621 439	169	
24 25	Brahmenberiah	•••	748	66	There was no contest,
26	Burdwan	•••		l	Not given.
27	Buxar		276	85	
28	Chaibassa				The elective system is not in force.
29	Chanduria	•••			The elective system is not in force in the Municipality.
30	Chatira		323	114	
81	Chittagong		1,878	210	
32	Chogdah		1,0.0		The elective system is not in force.
33	Chunderkona		325	193	
84	Chuprah		2,120	1,209	
85	Colgong		******		The elective system is not in force.
36	Commillah		1,079	548	
37	Coomarkhally	•••	321	85	The elective system is not in force.
88	Cox's Bazar Culna	•	653	171	The elective system is not in lorde.
39 40	Cuttack	•••	1,660	352	In Ward No. V of the Municipality, the
•	(	•••	1,000		number of persons who actually voted was not mentioned. There were two bye-elec- tions, at which 65 persons voted out of 428 qualified voters.
41	Cutwa	•	960	51	
40	Dacea	•••	8,932	1,515	· .
48	Dainhat	•••	200	75	<b></b>
44	Darjeeling	••	•••••		The elective system is not in force in this Municipality.
46 46	Daudnagar Debhatta				The elective system is not in force.  The elective system is not in force in this  Municipality.
47	Deoghur		404	55	A second
48	Dinageporo	•••	748	179	
49	Dinapore Nizamut				Newly-created Municipality.
60	Doomrson	•••	260	70	1
51	Durbhanga		. 1,840	850	
52	English Bazar	•••	498 448	42	
63 64	Furredpore Ghattal	•••	421	184	In Ward No. Il the election of one Commis-
04	GHRUMI	•••	401	107	sioner fell for want of votes, and the vacancy had to be filled by Government.
55	Goverdanga "		519	209	
166	Gya	•••	3,083	539	ţ
			, -,	, -50	

	* * * * * * * * * * * * * * * * * * * *		<b>xi</b>	•
			<b></b>	
Serial number of Municipal-	NAME OF MUSICIPALITY.	Number of persons resistored as qualified to vote.	Number of persons who actually voted	Rymares.
67	Hajeepore	. 233	21	The elections were held in two, out of for Wards in the Municipality.
68 69	Hazareebagh Hooghly and Chinsural	8,261	1,271	The elective system is not in force.
60 61 62		3,396	1,667 Not given.	The elective system is not in force.
68	singh. Jamalpore in Monghyr	1	228	
64 65 66	Jenanabad Jessore		374	The elective system is not in force. Ditto ditto.
67 68 69	Jhalokati Joynagore	545	436 261	The elective system is not in force.
70 71	Julpigoree Jungipore	720	238	The elective system is not in force.
72	Kandi	434	82*	* This represents the number who voted in two Wards only.
73 74	Kendrapara Khagoul	- ''' <b>'''</b>	•••••	The elective system is not in force.  Newly-created Municipality.
76 76	Kheerpai Khoolna	190	60	The elective system is not in force.
77 78 79	Kishengunge Kishoregunge Kotechandpore	1,264 316 330	425 103 127	
80 81	Krishnagore	405 1,792 181	127 599 29	
83 84	Lalbagh	1,230 2,713	147 1,006	
85 86 87	Lallgunge Madariporo Madhubani	799 666	840 326	The elective system is not in force.
89 90	Meherpore Midnapore	171 1,408 344	Not stated 448 159	
91 92	Monghyr	880 463	443 313	
93 94 95	Mozufferpore Muktagacha Naihati	1,849 283 1,263	791 131 560	
96 97 98	Nalchitti Naraingunge Nasirabad	817 655	215	The elective system is not in force.
100	Nattore Netrokona	636	305	The elective system is not in force.
101 102 103	North Barrackpore North Dum-Dum	1,029 403	275 1:39	*
104 105 108	Nuddea Old Maldah Patna	712 235 9,423	308 72 2,285	
107 108 109	Perozepore Pooree Pubua	2,131 1,153	279 279	The elective system is not in force. •
110	Purneah Purulia	780 480	63 124	
112 113 114	Ramjibanporo Rampore Beaulealı	1,055 207 1,327	540 88 358	
116	Ranaghat	618 865 600	205 . 265 155	
118	Revilguage Roserah	664	225	The elective system is not in force.
121	Rungpore Sahebgunge Santipore	647 526 2,286	166 154 Not given	The interest taken by the electors in the proceedings is said to have been great.
123	Sassoram	1,301	800	Proceedings in said to nave near great.
124 125 126	Satkhira Sarajgunge Serampore	470 664 2.842	72 83 1,180	
127 128	Sewan Mymen- singh.	619 367	12 268	

Serial number of Municipal- ity.	NAME OF MUNICIPALI	ry.	Number of persons registered as qualified to yots.	Number of persons who actually voted.	Rymarus.
129	Sherepore in Bogra		215	177	
180	Sitamarhee				The elective system is not in force.
181	Sonamukhi	•••			Ditto ditto.
132	Sooree		292	147	
133	South Barrackpore		1,631	286	
184	South Dum-Dum		435	22	Where there was no contest, no votes were recorded. There was contest in Ward No. 11 only, and at which 22 votes were recorded.
185	South Suburban		4.351	2,125	100014041
186	Suburbs of Calcutta		9,952	3,397	The elections were contested in only two Wards.
137	Taki		368	Not given	
138	Tangail		390	72	
189	Tekari				The elective system is not in force.
140	Tumlook		437	241	
141	Utterpara		374	308	

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1887-88.

		•	•			
Na	me of Municipality.		of	al number ! Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1.	Arrah	•••	•	18	10	10.6
2.	Assensole				Nil.	
3.	Baduria		•••	12	10	6
4.	Baidyabatty		•••	12	25	6:5
5.	Balasore	•••		18	8	8
6.	Bali	•••	•••	18	16	12
7.	Bankoora			12	16	63
8.	Bansberia	***	•••	9	11	5·2
9.	Baranagore	•••	··• <u>·</u>	21	19	13
10,	Baraset	•••	•••	21	14	7
11.	Barh	•••	•••	9	12	6.2
12.	Baripore	•••		9	13	7
13.	Barisal	•••	•••	15	13	6.3
14.	Bussirhat	•••	•••	15	11	8
15.	Bazitpore	•••	•••	9	15	<b>5⋅3</b>
16.	Beernagore	•••	•••	12	12	5

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## APPENDIX O-continued.

		APPENDIX	K 0-0	ontinued.		
Na	me of Municipality.		To	tal number f Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
17.	Behar			12	9	7·1
18.	Berhampore	•	***	25	14	13
19.	Bettiah	***	•••	12	12	6·4
20.	Bhabuah	•••		i2	4	7
21.	Bhagulpore	•••	•••	21	17	9-8
22.	Bhuddressur	*4*	•••	12	11	8
23.	Bishenpore			12	22	6.8
24.	Bogra	***	•••	15	13	ۥ6
25.	Brahmenberiah	***	***	12	<b>26</b>	8·1
26.	Burdwan	***	•	21 '	20	11:4
27.	Buxar	•••	•••	12	9	8.3
28.	Chaibassa	•••		12	10	5.2
29.	Chanduria	•••	•••	12	18	4
30.	Chattra	•••		15	14	7.07
31.	Chittagong	•••		18	15	13
32.	Ohogda ,	•••	••-	12	15	6
-33.	Chunderkona	***		` 12	18	8.5

XV

## APPENDIX C-continued.

ĸ	ame of Municipality.			To	tal number Commis-	Number of	Average attendance of the Commissioners at
••	ann or mkinshansa.			•	sioners.	meetings.	each meeting.
34.	Chupra		••		18	7	4
	-						
35.	Colgong				11	11	7
	ougung	•••	•••	٠.			,
36.	Comillah	•••	•••	•	18	14	7:8
37.	Coomerkhali	•••	٠.	•	15	20	8
38.	Cox's Bazar	•••			12	6	6-6
00	0.1				15	20	9·1
39.	Culna	•••	••	•	10	20	<b>V</b> -2
		,					
<b>4</b> 0.	Cuttack	•••	•••		18	13	8
41.	Cutwa	•••			12	15	4.8
42.	Dacca		•••		21	18	9-9
							•
					12	10	9
43.	Dainhat	•••	٠	•	14		·
		•					10.0
44.	Darjeeling	***	•••	•	25	18	13-3
							•
<b>4</b> 5.	Daudnagore	•••		,	12	11	7.9
<b>4</b> 6.	Debhatta				12	17	6
							•
					15	11	8.3
47.	Deoghur	•••	•••		10		
						40	c
48.	Dinagepore .	•••	•••		15	13	G
<b>4</b> 9.	Dinapore Nizamut	•••	•••		18	Not a	given.
	· .		_				
50.	Dumraon	•••			9	11	5-4
J.,							

			Ç <b>i</b>	(Vi			
•			APPENDIX	C	ontinued.		Average attendance
	Ne	ame of Municipality.		To	tal number Commis- sioners.	Number of meetings.	of the Commissioners at each
	<b>51.</b>	Durbhunga		•••	21	14	macting. 7·1
	01.	Darnamka	•••	•••			•
•	52	English Bazar	•••		18	18	6.7
	53.	Furreedpore			18	15	9.06
	54.	Ghattal	•••		15	. 19	11
•	55.	Goverdanga			. 9	8	5
	56.	Gya	***	***	. 24	. 11	6·5
	<b>57.</b>	Најеероге	•••	141	12	6	3
	58.	Hazaribagh	•••	•••	15	17	8·1
	59.	. Hooghly and Cl	hinsurah	•••	18	16	12
	60.	Howrah		•••	30	21	18·5
	61.	Jajpur	•••	•••	12	. 7	10
	62.	Jamalpore in M	ymensingh	•••	15	22	6.9
	68.	Jamalpore in Mo	onghyr	•••	18	8 ^	9-1
	64.	Jamui	<b>&gt;8</b> 9	•••	12	12	6.8
	65.	Jehanabad	*** '	***	10	G,	6
,	66.	Jessore	••• ·	•••	18	20	9
	67,	Jhalokati ,	<b>***</b>	3,	9	7	5.4

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# APPENDIX O-continued.

			<b>m</b>	, 		Average attendance	
36	ame of Municipality.	.* .	QÍ	al number Commis- sioners	Number of meetings.	Average attrodance of the Commissioners at each meeting.	
68.	Joynagore	***		12	11	8	
69.	Jugdispore	··· .		9	2	5	
70.	Julpigoree		•••	12	18	6.05	
71.	Jungipore	•••		24	12	10	
72.	Kandi	•••	•••	10	13	6	
73.	Kendraparah	•••	•••	12	10	6	
74.	Khagool	•••	•••	12	Not	given.	
75.	Khirpai	•••		9	13	6.1	
76.	Khoolna		<b></b>	15	10	٠ 9	
77.	Kishengunge	•••		12	6	7	
78.	Kishoregunge	•••	***	15	26	7·1	
79.	Kotechandpore	•••	•••	9	. 9	5	
80.	Kotrung	•••	•••	9	9	6.	
81.	Krishnaghur			21 •	24	10	
82.	Kurseong	•••	<b></b>	12	15	5.6	
88.	Kushtea	***		15	15	8	
84.	Lalbagh	•••		18	14	8	
85.	Laligunge	•••	• 64	10	9	. 59	
86.	Madazipore	***	***	12	• 27	<b>9:7</b>	

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APPENDIX Corporational

H	ame of Municipality.		of	al number Commis- idaers.	Number of meetings.	Average attendance of the Commissioners at each meeting.
87.	Madhubani	•••	••••	15	12	54
88.	Meherpore	•••	₩,	9	•••	6
89.	Midnapore	•••	•••	18	12	9·8
90.	Moheshpore	•••	·	15	19	7
91.	Monghyr .	•••	•••	18	16	9.5
92.	Motihari	•••	•••	12	7	<b>4</b> *5 .
93.	Mozufferpore	•••	•••	18	15	8
94.	Muktagaoha	400	•••	9.	11	4:1
95.	Naihatty	•••	•••	21	13	. 12
96.	Nalchitti		•••	9	12	. 5.2
97.	Naraingunge		<b></b>	12	. 17	7
98.	Nasirabad	•••	•••	18	15	8-9
99.	Nattore	•••	•	18	25	9-8
100.	Netrokona	•••	•••	16	11	91
101	Noakhally		•••	12	17	64
102	North Barrackpore	•	•••	18	14	18
108,	North Dum-Dum	•••	•••	9	17	5

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#### APPENDIX C-continued.

Ħ	ione of Municipality		T	etal number of Commus- sioners.	Number of meetings	Average attradance of the Commissioners at each
104.	Nuddea	•••	•••	12	11	meeting.
105.	Old Maldah	***	•••	12	13	4:5
106.	Patna	••	•••	30	12	14.8
107.	Perozepore		•••	10	6	5
108.	Pooree		•••	15	21	7
109.	Pubna		***	18	19	10.7
110.	Purneah	•••		18	9	7·3
111.	Puruha	•••	•••	18	15	8.9
112.	Rajpore		•••	18	11	11
118.	Ramjibunpore	•••	•***	9	14	5 7
114.	Rampore Beauleah			21	20	11.4
115.	Ranaghat	•••	***	18	13	8
116.	Ranchi		•••	12	16	77
117.	Rancegunge	•••	•••	12	16	8.06
118.	Rovilgunge	•••	•••	12	14	5•8
119.	Roserah	•••	•••	14	19	8-3
120.	Rungpore	•••	•	18	. 18	94

# APPENDIX O-continued.

N	sme of Municipality.		Tot	al number Commis- sioners	Russhes of meetings.	Average attendence of the Commissioners at marting
121.	Sahebgunge	***	•••	9	9	5.1
122.	Santiporo	***	•••	24	22	13
123.	Sasseram	***	•••	21	5	8.4
124.	Satkhira	***	•••	12	25	5
125.	Serajgunge	•••	***	18	19	10-5
126.	Serampore	•••	***	18	11	11
127.	Sowan		•••	9	13	7 9
128.	Sherepore in Bogra	•••	•••	12	20	57
129.	Sherepore in Mymer	•	•••	12	12	5·3
130.	Sitamarhee		•••	11	6	34
181.	Sonamukhi	•••	•••	9	11	5
152	Soory	•••	•••	16	11 .	Not given.
133.	South Barrackpore	•••	•••	18	. 26	11
184.	South Dum-Dum	***	***	9	9	<b>\$</b>
135.	South Suburban	•••	•••	21	7	<b>5</b> ₄
136.	Suburbs of Calcutta	•••	• 4.	30	81	18 .

# ESI APPENDIX O-concluded.

Name of Municipality.		Total number of Commis- gioners.		Number of meetings.	of the Commissioners at each meeting.		
187.	<b>Laki</b>	•••	••• ,	; <b>9</b>	11.	6	, : , ,
188.	<b>Fangail</b>	•••		15	5	11.4	
	l'ekari	***	•••	12	ń	5	· ·
140.	Tumlook		•••	12	16	8	
141	Utterpara	***	•••	12	13	7:8	

# APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

1.6			from the second of the second
Names of Municipalizies.		Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees under section of Act III (R.C.) of 1888.
1. Baranagore		Not stated.	Ward Committees are appointed only for the purpose of revising assess- ments. No independent powers were conferred on them.
2. Bishenpore	<b>00</b> 7	6	The work of assessment, the inspec- tion of the conservancy of the town, the supervision of works on roads and of the registration of births and deaths. The Commissioner of the Division remarked that the working of these Committees was not satis- factory, and it was proposed to re- organize them during the current year.
3. Brahmenberiah		Not stated.	No powers were made over to the Ward Committees, but they were consulted in matters concerning their wards.
4. Chupra	***	4	The supervision of conservancy, water- ing and lighting arrangements within their wards. Also the super- vision of works of contractors and enquiries in connection with house assessments.
5. Dinagepore	•••	5	Exercised powers under sections 93, 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211. The functions of the Committees are now restricted to looking into assessments and bringing matters to the notice of the Chairman or Vice-Chairman. No powers were delegated to the members under section 53.
6. Durbhanga	•••	. 7	Supervision over the conservancy of the town.

# APPENDIK Di-continued.

1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	* *****	Differentials of	
Names of Avenuyalous.		Number of Ward Com- mistess ab- pointed.	Powers entrusted to the Committees under question as of Aut III (B.C.) of 1684.
7. Howrah	•••	Not stated.	The Chairman reports that Ward Committees were reorganized and their functions increased by electing members under section 50 who were not Municipal Commissioners; but it is not stated what work has been delegated to those Committees.
8. Jamalpore	***	Not stated.	The Ward Committees are reported to have exercised the powers entrusted to them satisfactorily, but what these powers were, has not been stated.
9. Joynagore		Not stated.	Ward Committees are appointed only for the purpose of rovising assess- ments. No independent powers were conferred on them.
10. Julpigoree		6	No power under section 53 of the Act was delegated to the Ward Com- mittees in Julpigoree. They only report about reduction, remissions or new assessment of taxes.
11. Midnapoze	•••	6	The Midnapore Municipality was divided into six wards, for each of which a Committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—  (1) Supervision of conservancy and sanitary arrangements.  (2) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts.  (3) Supervision of works done by contractors on reads.
12. Naihatty		Not stated.	Ward Committees are appointed only for the purpose of revising assess- ments. No independent powers were conferred on them.

		'xxiv	
•	· A'	PPENDIX D-	and invent.
. '			
Hanne on Mountmandring.	•	Ward Celo- mittees op- pointed.	Provers emigrated to the Unimitation under meeting 48 of Aut III (E-C) of 1866.
13. Nasirabed	*	Not stated.	The Committees were vested with powers under sentions 191, 195, 202, 204, 208, 210, 224, 225, 230, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
			ta di Santa di Santa di Santa di Santa di Santa di Santa di Santa di Santa di Santa di Santa di Santa di Santa
14. Patna		6	The following powers were delegated to the Ward Committees in Patna:—  (a) Powers of the Municipal Commissioners under sections 108 and 109 of the Municipal Act.  (b) Control and management of the conservancy, lighting and watering departments of each ward, and power to appoint, fine and dismiss Municipal servants attached to these departments.  (c) To receive and pass final orders on petitions presented under sections 232, 237 and 261 of the Act.
15. Rampore Beaules	sh	7	To revise assessments and report on petitions of objections against assessments, to enquire into arrears of taxes; to supervise the registration of births and deaths and the work of keeping up the register of vaccine operations; to supervise primary education and to have the management of pounds. No powers were delegated to the Committees under section 68 of the Act.
16. Rungpore	***	8	To report after enquiry on petitiens relating to remission or reduction of taxes, and to assess new holdings. No powers were delegated to the Committees under section 58.
17. Sentipore	. <b></b>	Not stated.	All the powers vested in the Municipal Commissioners were delegated to the Ward Committees. The Commissioner of the two vision marked that the working of these Committees is satisfactory.

#### APPENDIX D

No powers were delegated to the Ward Committees under section 53. The duties of the Ward Committees in Serajgunge were to supervise the registration of births and deaths and to report about remis-

ment of taxes. The Commissioner remarked that the working of the Committees was indifferent.

sion, reduction and new assess-

The following powers were delegated to these Committees:— Serampore .

(1) To assess holdings;

- (2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and
- (3) To look after the work of the municipal coolies and carters.
- Ward Committees are appointed only for the purpose of revising assess-ments. No independent powers were conferred on them. 20. South Barrackpore Not stated.
- The Ward Committees work without any special powers. Complaints of Not stated. 21. Suburban any special powers. Complaints of excessive taxation, applications for lights, the watering of the roads and the construction of privies, &c., are generally referred to them for report. The Committees also exarcise a general supervision over the work of the out-door officers and contractors.

# APPENDIX E.

Statement showing the mode of increment in use in each Municipality in Bengal, the rate at which the two on holdings or on persons is levied, and the result of any revision of assessment made during the year 1887-88.

			7 <u>4</u>					
,.		,	Mode of succement in	The rate at which the assessed	RESULT OF ANY REVISION OR NEW ASSESSMENT MADS DURING THE YEAR.			
.vames of Municipalities.	vogue.	tax is levied.	Increase in income.	Decrease in income,	Siranta.			
1. 4	preah ,		Tax on persons	Levied according to circumstances and property of assessmen.			in the second	
:								
<b>36.</b> 3	Administration		»\$****		869155	'	The question of the abelition of the Municipality has been settled.	
.8	Beduari	,, 	Tax upon persons accord- ing to the circumstances and property of the rate- payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the assesse.			'	
	Haidabati	441 600	Tax]on persons					
<b>K</b> .	Balasore	mi	Tax upon persons	According to circumstances and property, Salaried officers paid a percentage of 13 annas on their yay.				
4	Sali	to	Tex on holdings					
7.	Benkura	4	. Tax on persons	The tax is levied according to the circumstances and property of the tax-payers within the Municipality.		,	,	
٠.	Batteburah		Tax on porsons	According to circumstances.				
<b>a.</b>	Barnneper*		Tax upon persons according to the discumntance and property of the rate payers.	There was no fined rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the secondary.	,	:		
`	Barnet		Tax upon persons according to the dreamstance and property of the rate payers	There was no fixed rate as which the tax was lavided, but it was generally lovided at 1 per cent. upon the insome of the assesses.				
						,		

			RESULT OF ANY REVISION OR SEW ASSESSMENT MADE DURING THE THAT.	
Numes of Municipalities.	Mode of photograms in Figure.	The page of which the tempered fan is levied.	Increase in Decrease in Income.	Roulepen,
11. Barh or or	Tax on persons	Levied according to circumstances and property of assesses.		31
11. Barijors	The upon persons according to the circumstances and property of the rate-paymes.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the assesses.		
18. Barisal	Tax on persons	Levied according to circumstances and property of the assessess.		
ld. Basitpore	Tax on persons	Levied according to circumstances and property of the assessess.		
28 RirmaRore	Tax on per ons	No fixed rate. Levied according to the circumstances of the assesses, generally at 1 per cent, on income.		There was a revision of assessment, re- sulting in a simal decrease in the in- come.
18, Beliar	Tax on persons	Levied according to circumstances and property of assesses.	,	
17. Berhampuro	Tax on persons	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on in- cents.		
, 18. Hestisk	Tax on persons	Levied according to circumstances and property of sassesces.		
19. Madraal	Tax qa yessqas	Levied according to circumstances and piliperty o austraces.		
90, Minipalpoire	Tax qui holdings	At 5 per cent.; latrine tax at 8 per cent.		
- All Andrews -				d 2

#### TTVİL

		The reas of which the esseined ear is levied,	Minister of Arrivations	RIPTRICO CO MIN LANG DERTIFO TRAE.	
Manus of Muncipalities	Mode of assessment in Togeth		Encrease in income.	Degreeses for institute	Restante
** addestur	Taz on persone	According to discumstance		Ba a Pa	
.2 Bishsupere	Тъд оп регионе	The tax is levied according to car currents oes and property of the tax payers within the Munici pality		227 0 0	A revision of assessment was study during the year resulting in 5 de- crease in tentime of Rd. 207
- Bopm	The on porants occupying hold my according to licumistations and property	At § per cent per mensem			
- Brahmmbariah	Tax upon persons	Leried according to the circum states and property of the assesses		120 0 0	The Government buildings were seems of according to their abless value. Assessment is revised, coming a felling off in the success.
→ Burdwan	Tax on holdings	?∳ per cent			
- Busichet	Tax upon persons as ording to the circumstare of and property of the rate-payers	There was n fixed rate at which the tax was leved to it was gener ally level at 1 per cent upon the mount of the assessed			
Burar	Tax on persons	Lev ed soor line to e remastances and property of assessmen			Assessment revised, resulting an elight increase in incomin
49 Chalbase ,	The upon paraces	At 4 pass in the rupes on income.			
- Chemènria	Tax ou persons	ho fixed rate Levied according to corrumstances of assesses g nevally at 2 per cent on in come			
80. Chestra	Так прос региса	At 1 per cent on theoree		240 S Q	Assessment project, decalling in de- creases in healthing
_	-	! 			

			RESPONDED OF ANY MENTINGES OR NEW AMERICAN SALES DURING MAN MENTINGES IN INCOME.  Increase in Income.		
Rames of Municipalities.	Mode of asterment in vogate.	The rate of which the spacesed tax is briefly.			Bentage.
RL Chittagong	Tax on holdings	At 74 per cont	B4, 4 P.	Be. A. Pe	The Government buildings were assessed according to their august valuation.
28 Chondala	Tax on persons	<b>60</b> 00000			·
33. Chunderkone	Tax on persons	According to our cumstances and property.	<b></b>	56 O O	The assessment register prepared in 1865-96 was signify modified, and the result was a decrease of about Es. 16.
: 34, Chupra	Tax on holdings	7å per cent.			
55. Qulgong	The on portions	According to curcumstances and property	<b>201808</b>		Movisod seessumit made.
so, Comeliah ,	Tax upon persons	Levied according to circumstances and property of the assesses	B 44 top	one (	The Government buildings were assessed according to their annual valuation.
57. Onomerkirali	Tag on pornous	No fixed rate Laylod according to uncumutance of assesses, sustenliyat 1 per cent, un income.	******		
36. Oox's Blands	Tax upon persons	Levied according to circumstances and property of the assesses	******	600 601	The Government buildings were separate according to their anneal valuation.
<b>39, Tostos</b>	Tax on persons	According to electrostances	d14-000	395 0 C	The assessments were revised during the year, the revision resulting in a decrease of shout Ma. 86s m the moment of the Menucularly. The decrease is asserted to the reduced state of the sources of the form of t
an. Abustanit	Tue upon persons	Lovied at 1 per cent, upon the estimated mounts of the assesser associate to his circumstances and property.	818 18 0	adrica:	Assessment revised, resulting in an increase in macus of Re. 818-18.

				Emple of Arra	TALE.  TALE DURING  THYMOU OR NEW	
N	ames of Municipalities.	Mode of samestowers in	The rese at which the assessed tax is lovied.	Increase in ignouse,	Demens in income,	Managari.
4	Colum	Tax on persons ,	According to droumstances.			
44.	Dacon	Tux on holdings	At 8-per cent, on annual value of holdings.		······	A vertices of assessment win bands during the preceding year in the facility of theore, but the sends in mid yes known.
44.	Dainhai i.	persons	According to circumstances.			ar
4	Derjosling	Tax on annual value of boldings.	At 72 per cont. on holdings and water-rate at 3 per cont. The varies according to the valuation of holdings from Ro. 1-8 to Es. 11 per samum.	.,,	gaterr	In Darjeding the house in the Buropean quarters, which mare the Buropean quarters, which make the second of the second principal to house it the native quarters which, as a ritle, are occupied by their owners, are assessed at the restal of the course, are assessed at the restal of the course at Jovenhaudow and Chocompalar, shoots first, Morthages, and all cut-of-clavery places, are assessed at a cortain scale of rates ground are countried, and according to description, position and locality.
	Dandnagar	. Tax on persons	Levied according to circumstances and property of assuscess.	S.,,,,		The average rate at which the ear is levied does not exceed 2 per cent, of the income.
•	Debhatta	. Tax on persons	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cont, on income	******		The assessment was revised during the year, causing an increase in the income.
49.	Desgàur ,	Tax upon persons	According to circumstances of			
#	Dinagepore	Tax on persons occupying holdings according to their circumstances and property	From Re. 1-5 Ra. 7 per annum.			
ú	Dinaporo Ninamut	Not a	taled			Fowly overfed Mandapality.
¥ ,	Dunston	Tax on paraces	Levied according to circumstaneous and property of assesses.	** '	***	Antonopous is being brying.

<del></del>			- <del> </del>		
Names of Municipalities.	Mode of amountment in	The rate at which the second tax is levied.	ASSESSMENT TER	HAVE DANING	Bipten.
or an annual section of the section	vograb.	tuz is levied.	Increme in income.	Decrease in income.	
1. Durbhenge	Tax on holdings	7) per cent		Rs. A. P.	Revision of amountent taken in his
8. Anglish Basar	Tax upon persons	At 8 annaa per cent, per annum upon incomo.			
Farresdpore	Tax on persons	Levied according to circumstances and property of the assesses.	,		
Ghattal s	Tax on persons	According to circumstances and property.			A revision of assessment was a during the year, the rate of ass ment having been increased ? It amms to it amms per cent.
i. Goberdanga	Taxupon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the ax was levied, but it was generally levied at 1 per cent, upon the income of the assessee,			
1. Gys	Tax on holdings	74 per cent	11.014	******	Revision of assessment is in prog but not yet completed,
7. Hajespure	Tax on holdings	7† per cent.			
3. Hasaribegh	Tux upon persons	According to circumstances and property, at the rate of 19 samps pur cent, of income-	deaten	•	For the purpose of assessment the of Hausribach is divided into blooks. In each block two blooks. In each block two missioners make house-to-benquiries and fix the assessment each rate-payer.
Bounds with Chlor purch.	Tout on heldings	6) per cent		. 6 6 0	The assessment was revised in 186 causing a falling off in the inc
Housell	Mouis-ests	75 per cent, on value of heldings,	Mo.		
dameluorelis Ayneti-	Thir dis possings	Levied according to circumstances and property of the saconces.			
			.		

	Made of sessession to	The rate at which the assemble	RANGE OF ANY AMERICANY THE	BRUNCON OR HEW MADE DOMING MADE OF HER MAD	
Mames of Municipalities,	Mode of sessionant in regale.	The rate at which the assemble tax is levied,	Increase in income.	Decrease in lineouse.	Mariana.
20. Jamaipure in Monghyr	Tax on holdings	At 7 per cept	69k+++	Re. A. P 208 0 0.	A revision of assessment was made, resulting in a decrease of Es, 200 in the income,
69. Jajpare	Tax upon persons	Levied at \$ per cent, upon the catmated income of the assesses according to his circumstances and property.			•
84. Jaguti	Tax on persons.				
65, Jehanabad	Tax on persons	According to circumstances and property of assesses,			
50. Januaro	Tax on holdings	7g per cent.			The assessment was revised during the veer, resulting in an increase in the money.
₩, Jhaloksti	Tax on persons	Lavied according to circumstances and property of the assessment.			
яв. Јорганото	Tax upon persons according to the choumstance and property of the inte-payers.	There was no fixed rate at which the tax was levied, but if was generally levid at 1 per cent, upon the mecome of the assessee.			
co. Jugdupore	Tax on persons	Levied according to circumstances and property of assuscess.			
Indpugores #	Tas on persons	From 6 pass to Rs. 7 per annum	******		In Judgigores a latrino-tax at the rains of a per cost, on the value of hald- ings is isolad, the value of hald- hascement was period, neutring in an increase in the forcing.
· Jungipore	Tax on parsons,	No fixed rate. Levied according to uncumstances of measures, generally at 1 per cent. on insulate.			
♥ Kendi	Tax on persons	No fixed rate, Levind according to accommissions of excesses, renormally at 1 per cont. on income.			•
	,				

				RESULT OF ANY REVISION OF MEW ASSESSMENT MAINS DURING THE THAR.		
. W	Names of Municipalities. Mode of essentment in vogue.	The rate at which the encount tax is lovied.	Increase in income.	Decrease in incume.	Rinaris.	
78. :	Kendraparah	The upon persons	Levied at 1 per cent, upon the estimated income of the assesses according to his circumstances and property.	Rs. A. P. 185 14 8	******	Assessment revised, resulting in at increase of Re. 133-4-3 in the income.
76.	. Khagoul.	b11+14	******	41779		Newly constituted Municipality.
76	. Khirpel	Tax on persons	According to circumstances and property.			· ,
76	. Chuius	Tax on persons	No fixed rate. Lavied according to circumstances of assessed guerrally at 1 per cent. on income,		*****	The assessment was revised during the year, the revision resulting in an increase in the income.
π	. Kishengunge	Tax on persons	According to circumstances and property.			,
78	. Rishoregunge	Tax on persons	Levied according to circumstances and property of the sascesses.	203 15 0	•••••	A revision of assessment was made during the year, resulting in an increase of Rs. 303-15 in the income.
79	. Kotechandpore	Tax on persons	No fixed rate, Leviod according to circumstances of necesses, generally at 1 per cent. on income,			
80	). Katruag	Tax on persons	According to circumstances.			
, e1	. Erishpaghur	Tax on holdings	6 per cent.			•
, 83	L Eurespuß	Tax on annual value of holdings.	7è per cent.		•	
. 43	3. Kushtesh	Taz on persons	No fixed rate. Levied according to circumstances of sassasse, generally at 1 per cent, on licome.			
, <b>s</b>	i. Lalbegh ,	Tax on persons	No fixed rate. Lavied according to dirementance of assesses, generally at 1 per cent. on in-		•	

			RESULT OF ANY E	EVISION OF REW LADE DUBLISH FEAR.	
Hames of Municipalities.	Mode of assessment in vegue.	The rate at which the agreemed tay is levied.	Increase in income,	Décréase in income.	Remarks."
** Lellgunge	Tax on holdings	7è per cent,	Ra, A, P.	\$60.540	Amesament revised.
	Tax on persons	Levied according to circumstances and property of the assessors.			
67. Madhubani	Tax on persons	12 amas per cent.			
98. Maherpore	Tax on persons	No fixed rate. Lavied according to correspondences of assessme, generally at 1 per cent, on in- come.	·		·
19. Midnapore	Tax on holdings	7è per cent.			
90. Mohampore	Tax on persons	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on in- come.	.01.091	*****	A revision of assessment was made during the year, resulting in an increase in the income.
.Pi Monghyr	Tax on holdings	At 5} per cent.; latrine-tax at its, 3-2 per cent.	<b>57 0 0</b>	<b>31,499</b>	A revision of assessment was made, resulting in an increase of Ra, 67 in the income.
98. Motihari	Tax on persons	Levied according to circumstances and property of amosaces.	1,745 0 0	**************************************	Assessment revised, resulting in an increase in the income.
33. Mosuflarpore	Tax on holdings	7§ per cant	1,305 0 0	<b>.</b>	No revision of assessment was made during the year, but now houses were brought under assessment and tax on improved beliftings enhanced,
:84, Muktagacha	Tax on persons	Levied according to circumstances and properly of the saccesses.	200 0 0		A revision of assessment was made during the year, resulting in an increase of Re. 300 in the increas.
98. Wathati	Tax upon persons accord- nic to the circumstances and property of the rate- payors.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the lucome of the assesses.			

			RESULT OF ANY T	ENVISION OR NEW DE DURING THE AR.	
fames of Municipalities.	Mode of assessment in vogue.	The rate at which the assumed tax is levied.	Increase in income.	Decrease in income.	ESMARKS.
90, Nalohiti	Tax on persons	Levied according to circumstances and property of the assesses.	Ra. A. P.		A revision of assessment was made during the year, causing an increase of Ra. 44-10 in the income.
97. Marzingungo	Tax on holdings	At 6 per cent, on annual value of holdings,	<b></b> .	Messe	No revision of assessment was made during the year, but a new valua- tion list is said to have been prepared.
96. Nattore	Tax on persons occupying holdings according to their circumstances and property.	From Ro, 1 to Rs, 84 per annum,		,	
99. Nasirabad	Tax on persons	Loyled according to circumstances and properly of the assessors,		!	
100. Netrokous	Tax on persons	Levied according to circumstances and properly of the assessors.			
101. Noskhali	Tax upon persons				
103. North Barrackpore	Tax upon persons according to the circomstances and property of the rate-payers.	There was no fixed rate at which the tax was levent, but it was gonerally leved at 1 per cent, upon the income of the assessee.	.1788		The Government buildings were assessed to their annual value- tion.
103, North Duns-Dum	Tag upon persons according to the effective and property of the rate-payers.	There was no fired rate at which the tax was levind, but it was generally levied at 1 per cent, upon the income of the assesses.		,	
104. Anddes	Tax on persons	No fixed rate. Levied according to electromatances of assesses, generally at 1 per cent on income.		•	
208, Cld Maidah	Tax upon persons	According to aircumstances of			

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		:	RANGER OF ART AMBRESHY THE	REVISOR OR NEW MADE DUBIES YEAR.	
Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Increase in income.	Decrease in income.	. Remarca .
106. Patris	Tax on holdings	?} per caus	Ra. A. 2.		In several thanas of the town, the as- seaments were revised. No increase to income is anticipated.
147, Percetpore	Tax on persons	Levied according to circumstances and property of the maccacces.			
108. Pootee	Tax on holdings	At 7% per cent.			,
109. Pubna	Tax on persons occupying holdings according to their circumstances and property.	At 8 annae per cent. on income	eolens	*****	In Pubna the latrine tax was levied during the year on the rent of holdings at the rate of one anna in the rupce. Assessment revised, resulting in an in- crease in the moome.
119. Fernise	Tax upon persons	According to circumstances, at rates varying from \$ pie to \$ pies per rupes.	286 9 3	******	There was no revision of assessment during the year, but the income of the Municipality increased by St. 280-482, owns to the growth of population on account of the re-opening of works on the Bengal-Nagorov Ealways
111. Furnash	Tax on holdings	At 8 per cent, on houses and the per cent, on lands.			and District Analysis of Section 1999.
119. Rajpore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the assessee.			
118. Ramjibunpore	Tax on persons	According to droumstances and property.	OFAIGO	000000 ,	The assessment was revised during the the year, resulting in an increase of Ra. 60 in the income,
116. Sampere Beszleah	Tax on persons occupying holdings according to their circumstances and property.	At 8 aums per cent, on income	econa	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	In Rampers Swinleah and Nattersthe latrine tax is also levied. Some additions and allerations were made in the assessment, without affect- ing the income.
155. Banaghat	Tax on holdings	6½ per cent.			
Bandegungo	Tax on holdings	% per cant	***************************************		In Ransagungs the substitution of a ter on holdings for the tex upon persons was made from 1st July 1988.
	•				

=					BROUGH OF ANY ASSESSMENT I	REVISION OR NEW MADE DURING YEAR.	, -
' M	emes of Mani	cipalities.	Mode of assessment in vogas.	The rate at which the second tex is levied,	Increase in income.	Decrease in income.	Breakts.
117	, Banchi		. Tax upon persons	According to circumstances, as the rate of 1 per cent, on all incomes up to 8s. 10s, and 8 annas per cent, on all incomes above that amount up to the limit fixed by law.			
118	l. Revilgungs		Tax on holdings	78 per cont.			
115	i. Roserah	128 er	Tax on persons	Levied according to circumstances and property of assessess.			
180	. Reogree	***	Tax on persons occupying holdines according to their circumstances and property.	No fized rate.			
191	. Sabebgung	) ,u	Tag on boldings	At \$\frac{1}{2}\$ per cent.; latrine tax at Eq. 1-8 per cent.			
123	. Santipore	an) <b>9</b> 00	Tax on holdings	of per cent.		,	
130	, Hasserada	794 asi	Tax on persons	Levied according to circumstances and property of associates.			
184	. Batkhira	439 411	Zux on persons	No fixed rate. Levied according to circumstances of namene, generally at 2 per cont, on income.			
194	. Berejenner	, .an m	Tax on persons occupying holdings according to their circumstances and property.	At 8 annes per cent, on income	******	Lastes	Assessment revised, resulting in an increase in the income,
		·				•	

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				RESULT OF ART R ASSESSMENT IN THE T	Byinion or new lads During Than.	· ·
	Names of Municipalities.	Mode of secondent in vogue.	The rate at which the annound tax is levind.	Increase in income.	Decrease in income.	Romands.
\$ 5 14	120, Serampore	Tax on holdings	72 per cent	Rs. A. P.	Rs. A. P. 618 0 6	The assessment was revised in 1895-97, counting a falling off in the income of the Municipality of Ra. 612.
	197. Sowan	Tax on holdings	7 per cont.			
	122. Sherepore in Bogra	Tax on persons occupying holdings according to their circumstances and property.	At \$ pice per rupes on monthly income.	,		,
;	129. Rherepere in Mymen- aingh.	Tax on persons	Levied according to circumstances and property of the assessmen.	507 G		A revision of saspenuent was made, causing an increase of Es. 907-1-4 in the income.
,	180. Sitamarhi	Tax on persons	Levird according to circumstances and property of assessess.			
	181. Sonamukhi	Tax on persons	Levied according to circumstances and property of assesses.			
	'183, Boory	Tax on persons	The fax is levied according to cir- cumstances and property of the tax-payers within the Munici- pality.			
:	138. South Barrackpore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the taz was keyed, but it was generally levied at 1 per cent, upon the income of the assesses.	£,478 0 0		A revision of assessment was made during me year, counting an increase in the income.
	184. South Dum-Dum	Tax upon persons according to the dreumstaures and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent, upon the income of the assessee,			
	186. South Suburban	Tax upon persons according to the direumstance and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was senerally lovied at 2, per cent, upon the income of the assesse.	:		
	286. Suburbs of Calcutta	Tax on holdings	?ù per oani.			

•			_	EMULT OF ANY AMEMIEST I	REVISION OR NEW MADE BURING TRAB.	
Names of Muni	icipalities.	Mode of assessment in vogue.	The rate at which the assumed tax is levied.	Increase in income.	Decrease in income.	Bunaur.
97. Tski		Tax upon persons accord- ing to the circumstances and property of the rate- payors.	There was no fixed rate at which the tax was levied, but it was recoveryly levied at 1 per cent, upon the imoune of the assessed.	Rs. A. P.		
d, Tanguil		Tax on persons	According to circumstances and property of assesses.			
). Tekari	**	Tax on holdings	7å per cont.			
). Tumlook	***	Tax on persons	According to circumstances and property.	186 <b>0 0</b>	. <del></del>	In Tunlook the sesegment was roviseduring the year, resulting in an iteracy of Re. 126 in the income of the Municipality.
i. Utterpara	g _	Tax on holdings	7‡ per cent.	<b>60 0 0</b>		The assessment was revised during a year, causing an increase of Es.

APPENDIX F.

Abstract statement of the Income of the Municipalities in Bengal during 1887-88.

								-		-		-		L		L		-		-	- Dare	-	
	À	BURDWAR DIVISIOS.	BOINTAIG		PRES	Presedracy Division.	TTISTOR		BASPUARTS DIVISION.		DACCA DIVISION.		ORITTAGONO DIVISION.		PATEA DIVISION.		BRAGULPORE DIVISION.		ORIESA Divisios.	ZĀ	NAGPORE DIVISION.	-	POTAE.
HEADS OF RECEIPT.	Howrah.		Other Municipalities in this Division.	amics.	Suburbe of Calcutta.	1	Other Municipalities in this Division.		86-67.	15,18	94-67. 188	17-86, 188	754	-88.	87.	1886	389-57, 1987-86, 1987-87, 1987-82, 1987-82, 1987-83, 1987-83, 1987-83, 1988-87, 1988-87, 1988-87, 1988-87, 1988-87, 1988-87, 1987-88,	.88	87. 1867-4	1886	57. 1887-S	. 1886-8	7.
•	1886-87.	1886-57, 1857-58, 1896-87, 1857-39.	1896-87.	887-88.	1986-87, 1987-89.		1688-67, 1997-89,	87.88									_	-			_	_	_]
Austral tarm.	ä	ä	á	á	ä	ā	- T	Be.	Be.	R.	- 4		Be.	Rs. Re.	á	H	를 	4	á.	<b>4</b>	#		d
(a) Conservance Com	68,113	62,694	28,744	28,165	28,165 1,19,273 1,16.838	1,16.858	31,292	10,967	19,630	27,851	48,947	51,255	3,731	4,007		=	11,980 12,031	180	<u> </u>	  -	-	<u>"</u>	#
Lieruse on trades	5,563	8,725	2,390	8,409	9,717	9,032	1,256	1,893		-	20%	: E	- - !	-		-		926	;		2 2	3,868 17,186	
Tax on persons seconding to c	1	I	181,89	610,33	Ī		<del>-</del>	.75,6£2	199,83	50,235	51,304	38,377	1,864	87.1 87	78,006	21,660 21	12,970	17,705	<u> </u>	<u> </u>		2,46,981	- 4-m. 8to
	1,45,536	1,52,068	1.13,982		,14,471 2,48,230	2,49,983-2	2,13,433	40,387	40,503	£ '3	89,640	66,661 2	28,497 30	36,023 1,89,	1,89,796 1,92	1,92,357 64	910'79	'ar   096'19	859'8	44,250 21,	E1,658 E28,13	23,142,11,94,774,19,14	74.19.14.
(e) Water tax	1	1	17,137	16,015		-	 	-	12,269	12,217	-   	-	-	1		- -	-	-	<u>:</u>	1			
on carriages and animals	8,447	8,78	20, 836	£	38,601	48,548	28,342	28,62%	17,898	17,907.	6,920	8,819	2,600,7	3,676 21,	20,007	80,636 13	13,730 16,0	16,6112 7,	2,287		3,7	1,752 1,69,6	1,69,615,1,92,615
	I	I	16,896	13,889	!	1,487	12,806	13,470 1	6,684	6,634	17,590 14	16,773	E,367	8,063	39,085	30,250	20,525 19,7	9 91.481	8,165		<u> </u>	1,81,968	2 2 2
Other jares-															-								1,886
(a) Fees on munical processions	!	ì	I		1			- 	<u> </u>		<u>.</u> 	: :	!  	:  !			 	i 					
(6) Tax on coal and on brick and lime	ŀ	ì	1	1	I	l	155	-			<u>:</u> !	· 	<del>-</del>	  - 	-		10		<u> </u>	<u> </u>	<u> </u>		
ipte	19,069	19,841	89,088	61,945	810,37	27,77	49,496	67,340	76,376	93,29	67,635 43	71 005,20	17.997 15,	15,774 85.	88,837	89,103 62	62,436	51,858 17,	17,807 \$11,1	81,148 -	15,386	14,044 5,38,368	100
Losns	900'00	ı	34,340	-	!	1	-	<u> </u>	-	1,000	<u>.</u> 	<u>.</u>	! -	-	: 2	1	-	٠	•	-	-	74.88	
Demosits and advances	97	9,970	38,000	36,174	88,176	62,891	_	83,196	8,903	20,938	1,364	6,890	-	1,024 28,	29,593	200	8.544 10,	268,01	8	1	9,800	8,475 1, 84,294 2,15 SW	
Total	8,98,960	1,50,629	8,76,698	3,67,088	5,24,034	3,57,988 5,24,034 5,64,538 3,35,208 3,72,861	808,38	72,861 3,	2,57,174 2,71,967 2,47,611	77,967 2,	47,611 2,4	2,51,803	68,975 62	63,789 4,44,71	-	9,52,696 1,94	1,94,987 1,91,644		60,456 99,5	99,734 38	38,888	10,901 28,36,3	26, 20, 307 25, 32, 62

APPENDIX G.

Abstract statement of the Expenditure of the Municipalities in Bengal during 1887-88.

Total.	_	*56-2961	2	1.12.746 S.SR.864		M			121 20	100.00		<b>-16</b> -i	98,484 97,380 1,11,464	1,51,771 5,98,509			11,575 10,000 18,500 18,500 1,84,500	1
			-	- 9		ri E				er .	_	2029	1,088	_		191	F.107	. 1 .
CROTA NASPORE DIVISIOS.		-98-488I	á	- 2		- 9	<u> </u>				:	3,307 856 11,856	52	6,657			25	1
- AG		*48*999T	a	_			;		_					4,804		. 181	386	-
ORIGIA DIVISION.		1887-88	B	_						- wi-		18.03.4 24.14 24.14 36.74	11.4	18,105		<u> </u>	4 200	14
Did		'4e-9481	ä	11,651	<u> </u>			-		9,890		1,453 7.236 16,416 4.136	1,900	12,923	2,580	2,340	25.62	
LPORE LON.		1887-881	ä	20,748	į	3,132				16,949		12, 23, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25	4,847	\$6,578	4,93E	\$	8,680	
BHAGULPORE DIVISION.		1890-87.	ž	18,926	i	8,875	1	4.819	12,	14.729	40,861	81,8%6 5,126	5,615	190'08	2,952	88	2,0	1,96,056
		198-4881	B.	68,213	2	22,713		88	6,25	3,532	8	13,831 36,605 61,638 9,009	13,558	88,770 110	10,247	1,096	88.88 88.88	1.00
PATEA DIVISION.		'49-9991	Be	61,231	1,38	91,780		16,046	6,071	8,130	8	11.516 15,330 76,493 5,839	13,104	88,075	6.963	ă	31.35÷	134,36
OXG		1887-881	S.	5,665	-	1,487		8	2,250	8,735	36	1.014	7,210	14,760	8	8	1,784	88,306
Chittagong Division.		'48H881	ä	5,296	2	6,160	E	6,03	5	7,166 275	945	85 25 1 25 25 25 25 25 25 25 25 25 25 25 25 25 2	5,024	13,199	1,191	ă	4,871 6,835	72,201
		*89-48%1	Ą	31,788		7,752	Š	£,1%	2	31,965	13,576	1,545 16,143 56,58 7,086	8,48 188,1	843	4,398	ğ	7.00	2,50,114
DACCA DIVISION.		*28-988T	2	28,877	<b>\$</b> 7	8,919	ã	1,689	8,728	29,379 528	14,182	2,770 12,864 58,489 74,82	3,379	88. 888	3,634	ä	3,779	2,06,801
		*89-488T		41,061	8	8.188		7,529	C,071	1,313	2,333	191. 183.371 183.68	7,411	127	5,003	2	8,194 5,701 5,893	2,65,600 2,
RAJSHAHYR DIVISION.	•	1890-87.		998,04	E	6,201			6,73	18,5:10	4,319	2.307 4.102 5.989 3.103	15.5	34,751	2,601	-	8,2914 9,2914 9,291	2,46,813 2,
	rion.	*88-788E	E.	186,987	9	7,640		8,364	1,172	3,478	2,000	12,099 17,694 17,694	28.62 6.62 18.65 1	25 E	7,002		11,276	8,64,659 2,1
VIECON,	Other monicipalities in this division.	*28-9981	á	49,440	8	8,655		8,732	8,364	2,367	2,291	28.8.1.7. 28.8.1.7. 28.8.1.7.	1,018	102	8,522	1,769	23,529	,64,127 8,0
PRESIDERCY DIVISION,		199-4991	2	\$25'6	27,181	87, 943 89 504				3,1631,3	996°	18,972 18,731 19,983	2,138 000,3	8 8 1	4,962	<u> </u>	38.410 84,673	5,67,685 8,6
PRESID	Subarban Municipality.	'28-0881		4,979	- 51.78 - 154 - 154	37,903 S		•	<u>-</u> -	3,075	192's	19.918 12.525 10.906 11. 1.1 10.000	88	80,175 1.9	4,987	<u>,</u> 	25,390 31,093	5,18,625, 5,67
				37,208		11,583, 37		٠	1,969	25,75 50,000	11,730 SK	2011 2011 2011 2011 2011 2011 2011 2011	3.00% 10,691	28.85 28 ::	8,536	: §	6,80° 6,718 7,324 81	3,61,429 5,18
STON.	Other wunicipalities in this division.	.88-788£	- 4	85,225, 33	ž	11,709	•		1,884	1,894	11 11	25,528 1,528 1,158 1,115	2.620 2.630 2.630 2.630	56,936 135		5	5,300 6,023 85,456 10,073	
BURDWAN BIVISION,		*48*08*I		88,892 gs	6,146	11.072			*	25. 25.		41.13 41.13	- 8 <b>8</b> - 8				2,580 2,400 5,390 3,000 1,000	128 3,73,441
Веком	Howrah Cunicipality.	*98-4681	Ä		6,785				38	3.0			, 212 1, 364,	67,859	<u> </u>	<u> </u>		154, 2,80,728
	X a	.78-86PI	2	21,501		58,689				· · · · · ·		7.0 X		92,086	-	 		2,58,954
	READS OF EXPERDITURE.		General establishment, including on	n charges	(a)—Establishment and appliances for extinguishing fires	(c) -Police and its continuencies	health— Registration of births deaths	tion of trines, &c	ance of me	tions Vaccination est	repairs Brisbinent and applian	for watering ros Rosd-cleaning est Jonservancy Srainage works Wher measures	public farthers, sanguer-nouses, Public Instruction  Tablic convenience—	ment, ac	wards, &c.	Debt-  (a) Loans, instalments raid during	the year	Total

## APPENDIX H.

## Statement showing the results of vaccine operations carried on during the year 1887-88 in the Municipalities in Bengal.

No.	Names of M Parity	UNICI	٠	Number of vaccinato	rs emple	yed.	Number of persons vaccunated	Cost incurred by the Municipalities,	Remarks.
1	Arrah					}		Ra. 160.	
2	Assensole	•••	•••	1 for four months	,,,		·		
8	Baduria Baidyabati	***					612	Ra. 10 per month.	
5	Balasoro			1 vaccinator			996	Rs. 10 per mensem.	A reward of one anna for every successful case was given to the vaccinator.
6	Bali	***		1 employed from Nov	rember l	ASL	261	Rs. 10 per meusem.	The work of the vaccinator in Ball was superrised by an impector from Howard, whose travelling charact, amounting to Rs. 2 per measure, was paid by the Commissioners.
,	Baukurah	•••		1 for the whole year .	,.,	***	604	Rs. 10 per menuam.	policy and continuence.
6	Bansberia			1 for five months			225	Re, 12 per month.	
9	Barnnagore	•••		{1 for 13 months {1 for six months					
10	Baraset			1 for six months					
11	Barh	•••		1 vaccinator from No to March 1888,	ovem ber	1887		Rs. 10 per month.	
12	Barripore			1 for four months .	•••				
13	Sarisal			1				Rs. 9 per mensom,	•
19	Bazitpore	,		*****					Licensed vectinators were employed by the appromised on the appropriate of the monici- pality did not contribute anything towards their pay. They are said to have received fees.
15	Baermagore			? for two months .		•••			
16	Behar			{1 for the whole year {2 for five months		}		Bs. 114-11-3,	
17	Berhampore	•••	•-	2 for 12 months					,
18	Bettish				: ::	}	1,087		
19	Bhabuah	•••	-	1 for four months	•			Rs. 40.	
, 90	Bhagulpore	•••		3 vaccinators					
91			-		. 101	•••	251	Rs. 10 per mengem.	
25	Bishenpore Bogra			1 for the whole year 1 from October 1887		 Tuary		Rs. 10 per mensem.	The vaccinators were paid by fees at the rate of 3 annas for each successful case.
_				1888.					The vaccinator gets 2 annue for each successful
34	Brahmunbaria		"		• · ·				Case.
25	Burdwan		-	1 for the whole year 1 for three months			1,097	Hs. 14 per month,	
<b>36</b> 27	Busarbat Busar			1 for 12 months				Da, 96.	
**	Chaibess*			1 for six months				Rs. 6 per monsem.	
	Chunderkona			1 for three months			388	Rs. 12 per wensem.	
80	Obstira		-	l permanent vaccinat		<b></b>		Re, 8 per mensem.	marked wish as asterisk.

The Compulsory Vaccination Ast was in loree except in the municipality marked with an externel

1.						a li	i Biggarija i sac	
No.	NAMES OF B	ÚW 10	1-	Number of vaccinators empl	oyed.	Number of persons vaccinated.	Cast incurred by the Municipalities.	Breaks,
81	Ologdah			1 for two months	,		,	
22	Ohittagong	***	-	8 m m m, m m		682		547 cance were successful.
86	Chanderia			1 for three months				
84	Chaupr	′••		A paid vaccine catablishman umployed throughout the	nt was year.			·
85	Colgong	•••	-	1 vaccinator	. ,			
86	Comillah	•••		1		678		
87	Coomerkhally	٠		1 for three months	•			
38	Cox's Basar			1-1018				•
89	Culna			1 for six months		668		The vaccinator was paid a fee of Sannas for es- successful operation.
40	Cuttack			{1 head vaccinator		1,813	,	1,496 cases were successful.
41	Cutwu			1 jointly	•	201		1 vaccinator was jointly employed by the munic palities of Cutwa and Dainhat on Ra. 10 p
42	Daces	•••		Vaccination carried on by an issument entertained by the combity under the Civil Sc consisting of three vaccinate	inteon.			measem,
43	Dainhat	•••		1 jointly				
44	Darjeeling			1 for 12 months				The vaccinator works under the orders of the Civil Surgeon, but reports all his proceedings
45	Dawinugenr	***		Nil.				the municipal office.  The inhabitants of this town do not apprecia the mathem, and are very unwilling to have the
46	Poblatta			Nil.				chiliren vaccuated.
47	Desighur	•••		1 vaccinator	<b></b>			
48	Dinagepore			1 for 12 months				
49	Dinapore Niza	mut	••					
go	Doomraon			1 for sight months	<b></b>		Rs. 83-7-9.	
£1	Durbhunga			8 paid by Municipality at per monsem, and 1 by t bhanga Raj.	Rs. 10 be Dur	2,587		2,13\$ cases wer successful.
52	English Basa	٠		1 vaccinator			•	
58	Purreedpore			1 licensed vaccinator .				r
54	Ghattal	,		1 during the cold season .			lis, 10 per month.	The work was done under the supervision of t
ąō	Governlance		•••	1 for two months .				nation respectively.
<b>8</b> 6	Gya			1 permanent vaccinator on per mensen, and 2 fre October 1997 to 31st Marc op Rs. 10 each per mense 2 peous on Rs. 5 each months.	Rs. 8 m let ch 1888, m, and for six	1,403		The number of prosecutions instituted under to dot was 170.
87	Hajipore*		•••	1		198	Rs. 15 per mensem.	There is some improvement in the feeling of a people about vaccination.
86	Hazaribagh			1 vaccinator			Ra, 8 per mensem.	Peripo and Proposition
59	Hooghly and	Chine	urah	3		2,088	Rs. 10 per mensem.	
60	Howreh			{1 bend-vaccinator		9.656	Rs. 75 per mensem.	
'èn	Jajpore			2 for thurs months		1	Rs. 6 per mensem.	,
62	Jamalpore is	а Муг	uen-	1,,				The collecting sirely, who is also a trained vacci
68	augn.							The collecting sirds, who is also a trained vacci- tor, performed the work at an extra cost of R- per measure.
84	1	***	•					
	1			1		I	1	1

<sup>\*</sup> The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

			zlia		
N	Names of Munici-	Number of vaccinators employed.	Number of persons reccinated.	Opst incurred by the Municipalities.	Remarie.
	5 Jessore	1 for twelve months			
	7 Jhallokatti	hop pay wheeler an	# type	. 800000000	No vaccinator was appointed by the Municipality, but the Superintendent of Vaccinatia sont an
(	S Joynagore	1 for three months			officer for the work.
•	Jugdishpore	1 for six months		Ra. 60.	
1	Julpigoree	1 from 10th December 1887 to end of March 1888.			'
	Jungipore	1 for twelve months			
•	3 Kandi	1 for six months		*********	The vaccinator was paid at the rate of 2 annes per head.
. !	8 Kendrapara	1 employed in Fobruary 1888	41	***************************************	Eighteen cases were successful.
,	4 Khagoul	40-403-01-31-01			
,	Khirpai	1 for one month A	131	Ra. 12.	
	6 Khoolna	2 for three months			
1		1			
1		1 from November 1987	******	Rs. 10 per mensem.	
1		1 for four months		Ra. 61	
	T-ishanaan	1 for twelve months	111	Ma, ui	
		16			
		1 for two months 1 for twelve months and three for			
٠.,		sux months.	178	Rs. 10 per mensem	Vaccination is unpopular. The people prefer
				-	oculation.
	]	1 licensed vaccinator	pa-141	***************************************	The work was done under the supervision of the Civil Surgeon and the Superintendent of Vacci- nation, respectively.
		1 for six months	1,211	Rs. 10 per mensom.	
8		1 for two months	(7,100 cames Huccoss- ful), 791		
		1 for two and-a-half months	791		,
1	Mobeshpore				
•	Monghyr	(1 inspector	3		
•	Motibari	1	340		There were 17 prosecutious instituted under the Vaccination Act.
•		4 for six months		Rs. 10 each per men- som.	,
•	1 "	1 for three months		,	
•		9 for six months		Re. 10 per mensem.	
•		1	*****	Re. 18 per mensem.	
•	37		******		
. :		1 for twelve months		***************************************	No cetablishment was entertained for vaccination,
	Naairabad	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			No establishment was entertained for vaccination, but the Municipality paid Rs. 50 to the chari- table dispensary dresser, who; worked under the supervision of the Civil Surgeon
20	Netrokons*	1 for three months			
. 10	Nonkhali	1 for six months			
. 20	North Barrackpore	1 for six months			,
14	North Dam-Dum	3 for three months			
				. the Wandelpelities may	about with an exterior.

			żłø		e de la companya del companya de la companya del companya de la co
No.	Maries of Muyici- Palitype.	Number of vaccinators suplayed.	Number of persons receinated.	Cost incursed by the Municipalities.	Royang,
104	Nuddes	I			
105	Ole Kelder	1 vaccinator	•	44	Not employed by the Municipality.
108	Palma	12 vaccinators and 1 inspector	8,580	Ra. 794.	
107	Parosepore*	1		Ra. 3 per mensem.	
108	Pooree	1 for 12 months	584	Rs. 10 per mensem	400 cases were successful.
109	Pubna	1 for six months			
110		1 for the whole year		Rs. 10 per month	The Compulsory Vaccination Act is said to have worked without opposition.
111	Purneah	1 vaccinator ,			
118		1 for five months	260	Rs. 13 per mensem.	
114			200	and to bot manages.	
115					
116		I for six months	667	Rs. 12 per mensem.	
117	Ranchi	1		Rs. 10 per mensam	
118		2	430	Rs. 10 per mensem during the working senson, and Rs. 5 a month during recess.	
119	Roserah*	1 for six months	(398 suc- cessiul.) 415	Rs. A. P. 80 10 0	
120	Rungpore	\$ 3 for six months	*****	*****	Vaccination is not appreciated by the Mahomedans or the "Kayas" or fitneth and tradesson. Thus, much opposition still suits there, in consequence of which vaccins depots or stations have been found unancessful, and busine-thesos waccination has been in spersion for some years. Report not received,
					of which vaccine depots or stations have been found unsuccessful, and house-to-house vaccina- tion has been in operation for some years.
191	Shahebgunge	*********	******	******	Report not received.
122		1 for six months	******		,
123	Sawerum	I for six months	*****	69 O G	
124		2 for four months		:	
195	Serajgunge	1 from October 1887 to March 1888			
196	Sewan	1	960	Re. 136	•
_		totomicom.			
129	Sherepore in Bogra	1 for five months.			
	Sherspore in Mymen- singh.			*****	Licensed vaccinators were employed by the Super- intendent of Vaccination. The municipality did not contribute anything towards their pay. They are send to have nected from the contribute any contribute any contribute any contribute any contribute any contribute any contribute any contribute any contribute and contribute any contribute any contribute and contribute any contribute and contribute any contribute and contribute any contribute and contribute any contribute and contribute and contribute and contribute and contribute and contribute any contribute and contribute any contribute and contribute any contribute and contribute any contribute and contribut
180	Sitamarhi *	I for five months		Re. 10 per mensem.	not contribute enything towards their pay. They are said to have received fees.
181	Somemukhi •	1 for six months		Rs. 10 per mensem.	
189	Boory	1 in each during the cold season			Vaccine operations were performed in Scoree from
185	South Barrack pore	1 for six months			November to February by the dispensary staff under the supervision of the hospital assistant, on receiving an extra allowance of Se. 5-12-19.
186	South Dum-Dum	1 for three months	Ì		•
185	South Suburban Muni- cipality.	2 for nine months	•		•
186	Suburban Municipa- {	2 Inspectors	9,197 96'48 per cent. (		There were three bases of small-pox in the Muni-
187	Taki	1 for four months	nucesatul)		cipality during the year.
188	Taugail*	*****			
189	Tikari*	1 for six months		Ra, 6 per mensem.	
140	Tumlook	1 from November 1887 to March 1888.	128	Re, 10 per mensem.	·
141	Utterpara	1	98	Rs. 6 per meusem.	

<sup>\*</sup> The Compulsory Vaccination Act was in force except in the Municipalities marked with an asterial.

## APPENDIX I.

Statement showing the sources of water-supply of the Municipalities in Bengal.

_	Names of Municipalitie	8.	Sources of water-supply.
1.	Arrah		Wells, tanks and canal—Well water wholesome.
3.	Balasore		The water-supply of this town is chiefly derived from the river Barrabolong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two inunicipal wells, and those are largely resorted to by the neighbouring residents. No water-works were constructed during the year.  In Bankurs the people obtain their supply of drinking-water from the rivers
•			Gondeswari and Dalkessur, but when these dry up in the hot season, they have to scoop out holes in the saudy bods of the rivers to got water. There are several tanks and wells, the water of which is used for bathing and other purposes.
4.	Barh	***	Gangos and wells.
5.	Behar Bettish	•••	Wells. Tanks and wells—Well water good.
6. 7.	Bhaboosh	•••	Wells-Sufficient.
8.	Bhagulporo	•••	The people of the town use both river and well water There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town, there is difficulty in obtaining water during the dry and cold-weather seasons. To romedy this, water-works on a large scale, at an estimated cost of Rs. 2.65,697, have been constructed, which now supply the town with water. No water-rate is yet levied, though part VII of the Municipal Act is in force in three wards. There is a difficulty about levying a rate on the houses near the one main haid, when that is largely being used by houses at a distance.
9.	Bishenpore	•••	There are many reservoirs of water in the town of Rishenpore, of which the principal are Lalland, Janunashand, and Pakahand. The first contains good drinking, water, but as it is situated outside the town, it is not much resorted to by the people. Janunaland has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, a large portion of the people use it. There are also many tanks which are being sitted up, and which require re-excavation. A few of the inhabitants use the water of the Koch-Borai, which is a branch of the river Berai.
	Bogra	,,,	The river Korotoya, which flows below the municipality, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy, and is polluted when the drains of the town and nullas from theels in the interior of the district empty their contents into it. In the dry season, particularly in the months of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.
11.	. Brahmunberia	•••	Water for bathing, drinking, and culinary purposes is drawn out of tanks, as well as from the river Teetas, on which the town stands.
	, Burdwan	•••	In Burdwan the people on the northern side of the Banks derive their water- supply from the street hydrants. The number of houses connected with the main water-pipes rose from 96 in the year 1866.87 to 102 during the year under report. The water-pipes have been extended during the year under report. The water-pipes have been extended during the year under report. The water-pipes have been extended during the year under vision has been made in the current year's budget estimates of the municipa- lity for further extension of water-supply pipes. Those who do not use pin- water draw their supply from some of the tanks belonging to the Burdwan Raj Restate, the water of these tanks becoming at certain seasons foul owing to the decomposition of aquatic weeds, &c. The people living on the southern side of the Banka use the water of that river as well as that of the Damoods of the Bedn Canal and of some of the principal tanks in the neighbourhood.
18	. Buxar	•••	Ganges and wells—The Ganges water is good, and is used by the majority of
14	. Chaibassa		people. The water-supply is drawn from the Boro river and from tanks and wells. The supply is sufficient and good. Steps are being taken to clean out the three tanks set aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Es. 210-10-9. The large lake, which is fed chiefly by springs, is set saids for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited.

	Names Municipa			Sources of water-supply.
15.	Chattra	***	•••	The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the municipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of these wells are reported to contain excellent water, and are resorted to by the bulk of the people of the town. Two of them were repaired by the municipality. The water-supply of the town is
16.	Chittagong	•••	•••	Not many mofuseli towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs abound, which supply very good water. Many of thece springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the river, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southorn part of the town, adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the excesse of the Port Fund, but the municipali-
	Chupra	•••	•••	ty has as yet nothing to do with it.  Ganges, tanks and wells—Well water sufficient and good.
	Colgong	***	•••	There are no public tanks or wells the people chiefly use Ganges water.
19.	Comillah	•••	***	In Comillah water is drawn from tanks, and a tank called Rani Dighi, which has been set apart for drinking purposes, supplies drinking water to the public. The water of other tanks is also good, and the water from river Goomly is also used.
<b>9</b> 0.	Cox's Bazar	•••	•••	has been set apart for drinking purposes, supplies drinking water to the public. The water of other tanks is also good, and the water from river Goomly is also used.  In Cox's Bazar there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the rovidents of the town and outside municipal limits by a well near the sub-divisional autherry, which being under the Sub-divisional Officer's eye, is well kept; it is periodically dug out and a few seers of lime occasionally put in, which improves the water. Some tanks also are kept apart for drinking purposes, but little or no recourse is had to them, as the place is very straggling.  In Culna the well-to-do people and those who live close by the river Bhagi-
21.	Cuina	•••	•••	In Culna the well-to-do people and those who live close by the river Bhagi- ruttee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank, which partly supplies the wants of the inhabitants, and have undertaken the excavation of another tank in that quarter of the town where it is much needed.
	Cuttack Cutwa		•••	The water-supply of this town is derived from rivers.  The inhabitants of Cutwa, with the exception of a few persons who derive
24.	Dacca	***		cultury purposes. There are also several private tanks and wells in the town, which supply-water for cooking and other purposes. As reported in previous years, nearly two-thirds of the population are supplied with filtered water from the water-works established in 1876 through the liberality of Nawab Sir Abdool Gunny, x.o.s.t., who paid a sum of Rs. 1,50,000 towards their cost and maintenance; the rest of the population resort to tanks, wells, khals and the river, the water of which is said to be impure and unwholesome. The proposed extension of the water-works, reported in previous years, is still in abeyance. The Chairman states that the Superinchuling Rogincor having decided that an additional engine and pump were necessary, the Excentive Engineer of this Division asked the Commissioners in October last whether they were prepared to undertake during the year certain works named in his letter. The Commissioners, at a meeting held in January last, agreed to take them in hand, and seat minuation to that effect to the Executive Engineer, but the latter has not as yet moved in the matter. It seems to me, however, that the initiative should have been taken by the Commissioners themselves, and not left to the Executive Engineer. No water-rate is levied in this municipality, the Nawab's gift being subject to the condition that no such rate should be imposed.
25.	Dainhat	•••	- 1	dition that no such rate should be imposed. The people of Dainhat mostly obtain their supply of drinking water either from the Bhagiruttee, which lies at a distance or from a beel called the Banor.
26.	Darjeoling	***		Some people use tank water, which is not good. The water supply of the town is obtained chiefly from the Sinchal Hills by means of cast-iron pipes comprising a 6-inch main from the source to the eastern foot of the Jellapahar Hills near Jore Bungalow. From this point to the reservoir, near Rockville, a 4' pipe is laid. From the reservoir the water is distributed throughout the town in pipes of different kizes as circum-
				to the reservoir, near Roceville, a * pipe is laid. From the Peservoir the water is distributed throughout the town in pipes of different sizes as circumstances require. A small quantity of water is also drawn from the springs on the western slope of the Piellapahar Hills by means of 4" pipes. This line is connected with the Sinchal supply distribution pipes near the Union Chapel. The water-supply has been found to run short in the dry months of the year, more specially for flushing drains. It is therefore under, the contemplation of the Commissioners to cadeavour to increase the supply of water, which is of an excellent quantity. The following water-works were exceuted at the cost of the Municipality—  1. For laying down water-pipes to the junctions of the reads below "Hadam Lodge" and putting up a hydraut there. The cost incurred was Rs. 63-4.  2. For carrying water to Black Town for flushing drains. The cost incurred was Rs. 34-6-6.

Names of Municipalities.	Sources of water-supply.
	<ol> <li>For laying down pipes to houses near "Eden Falls," "Emeral Bank" and "The Dingle," and flushing drains there. The cor</li> </ol>
	Bank "and "The Dingle," and flushing drains there. The cos incurred was Rs. 210-12-6.
	<ol> <li>For carrying water to Rose Bank from the Kag Jhora hydrant. The cost incurred was Rg. 330-18-1.</li> </ol>
	5. For constructing reversent to protect the pipe line to the slaughter house at Bhootia Busteo. The cost incurred was Rs. 10-3.
•	house at Bhootia Busteo. The cost incurred was its. 10-3.  6. For constructing revetments to maintain the springs at Point Clea
	No. I. The cost incurred was Rs 152.
	costing Rs. 26-5-3.
	8. Other repairs too numerous to detail.  Boxides the above works, certain house connections were allowed at the cost of
	Bonides the above works, certain house connections were allowed at the cost the owners. Part VII of the Act is in force, and a water-rate of three pe cent. per annum was charged during the year on the annual value of house
	where water is supplied from the municipal pipel.  Wells and canal—Well-water sufficient and wholesome. Canal water no
7. Daudnagar	i much need.
8. Deoghur	The water-supply of the town is derived from a bill-stream which flows by the town, from four tanks, and from 57 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and
	railway wells. The quality of the water supplied by the hill-stream an
9. Dinagepore	wells is good.  The river Purnabhaba, tanks and public and private wells are the chief source
o. Dinagoporo	of water-supply. The well-water is good, and the natives prefer it for drining purposes. The municipal wells are kept clean, but as some of them as very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather whe the want of water is felt. No water-works were constructed during the year.
	very old, the people seldom use the water from these wells for drinking
	The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water works were constructed during the yes
	Part VII of the Act is not in force, nor is any water-rate levied.
0. Dumraon 11. Durbhunga	Bagmoti river, wells and tank.—Water-supply fairly good
2. English Bazar	Wells. Well water sufficient and protty clean.  Bagmoti river, wells and tank.—Water-supply fairly good  The water-supply of the town is chiefly drawn from the river Mahananda, b  people living at a distance from the river use tank water. The water of the
	Liver management descriptates in destroy curring one dry season. There a
	some private and public wells within the municipality which help in suppling water to a great extent, but their number is limited, and the digging
	some new wells in those parts which are situated at a distance from the riv is urgently required. The want of wells is much folt during the hot seas
	when the tanks dry up.
3. Furreedpore	The want of good drinking and bathing water is severely felt at Furreedpo during the greater part of the year, but more specially during the dry month
	At present the water of the kiel that The Blong the westom eide of the
	drinking and culinary purposes. These tanks are maintained in fairly good
	bezar is used for bathing, while that of the four municipal tanks is used of drinking and culinary purposes. These tanks are maintained in fairly go order. An ordinary well is said to have been recently aunk in villa Kamalapore at a cost of Rs. 28 for the use of the village people.
	and telepholem of the district for excepting a level talk at a control plan
	within the town. The Magistrate reports that the public have subscrib about Rs. 2,140. An application was also made to Government, but declined to render any assistance. With the above-mentioned sum
	declined to render any assistance. With the above-mentioned sum
	1 MS. 2.140. and a drovinor of MS. 1.7(8) made in the current year a midget. 1
	Commissioners have submitted a requisition for acquiring the land require for the purpose, and if the proceedings are finished before the rains, t
14. Gya	i Commissioners may undertake the Work next dry season.
	Wells and the river Falgu.—The quality of water obtained from wells wholesome, but this is not the case with what is obtained from the bed of t river owing to many impurities. The supply of water is sufficient for the peop
35. Hajeopore	Gunduck and wells.
<ol> <li>dooghly and Howral districts. Munici-</li> </ol>	districts, hordering on the river Hooghly, who live within easy reach of t
palities in the-	river use its water, but those who live at a distance resort to tanke for the supply. Those inhabitants of Bansberis who live in the vicinity of the riv Saraswati use its water. The wealthier portion of the inhabitants of Uts
	Saraswati use its water. The wealthier portion of the inhabitants of Utte
	para procure their supply of drinking water from the Calcutta pines, payi the usual license fees. There are three public tanks in the Hooghly a Chinsurah Municipality. In Serampore a tank is reserved by the Rast Inc
	Chinsurah Municipality. In Serampore a tank is reserved by the Rast Inc Railway Company for drinking water. The water of this tank has been fill
	up with noxious vegetation and has consequently deteriorated. The riverse and sufficiently meet the requirements of the towns of Baidab
•	water does not sufficiently meet the requirements of the towns of Baidah and Bali, where a few good tanks are needed for the use of the inhabitar
	and Bali, where a few good tanks are needed for the use of the inhabitar residing in the interior. The people of Jehanabad derive their water-supp from the river Sali. The water thus obtained is good and wholesome.
37. Howrah	
•	people draw their supply from the river Hooghly, and from tanks which
•	Commissioners requested the Corporation of Calcutta to give them a supp
	of intered water through a pipe init across the river Hooghly. The Corpor
	1 Most terrager to combit arm one reduces and apparentment regularing to uncertain
	more or less unclean. With a view to remove this want, the Municip Commissioners requested the Corporation of Calcutta to give them a upp of illered water through a pipe laid across the river Hooghly. The Corpo- tion refused to comply with the request, and Government declined to interfe with the decision of the Corporation. The Municipal Commissioners no propose to draw their supply of water from Golabarce or Handaghat. He the question has not yet been settled.

NAMES OF MUNICIPALITIES.	Bowlees of mater-supply.
38. Rasselbeigh	The water-supply of the town is derived from numerous wells and from eight tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to prevent politation by washing and bathing, guards being sanctioned at the ghâts. Special tanks have been set apart for use by dhobis and others for washing clothes. One new well was constructed by the municipality during the year under report.
39. Jajporė	Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baltumie. There are many wells within private enclosures. The people of this town also draw their supply of vater from the 18 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the year.
40. Jamalpore	The supply in drawn from wells belonging to the municipality as well as those belonging to private individuals; 18 wells have been constructed by the municipality for the use of the public.  The scheme for supplying water by the Railway Company from the hills has been completed. The water is at present used by the workshops of the Company.
	The water-supply in this town is chiefly obtained from wells constructed by private individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are also four tanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drink-
42. Municipalities in the district of Jessore.	The supply of good drinking water is deficient in all the municipalities in the district of Jessoro. In Jessore itself the Bhairub and a few tanks are the principal sources of water-supply: the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool: Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. A new manory well is being constructed in front of the than at a cost of Rs. 1,100. Kotechandpore and Moheshpore similarly draw their supply from the river and from wells. The water at Kotechandpore is extremely from
43. Jugdishpore 44. Julpigores	The river at Moheshore supplies little or no drinking water. The municipality however, has commenced excavating a tank in the heart of the town. Wells—Water abundant and good.  The chief sources of water-supply are the rivers Toesta and Kurla and the local wells. The river Toesta supplies excellent and abundant water, which is used by the Europeans and the better class of the native population. The rest draw their supply from the river Kurla and local wells. By far the larger portion of the opoulation derive their supply from wells, which are nowly kutcha. The kutcha wells are sunk on the highest piece of land available, but ther supply and restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from surface and the restricted from the restr
	onsly near privies and pits for the reception of fifth and rubbish. It was suggested by the Senitary Commissioner that the municipality should sink and protect wells in different parts of the town, and the Commissioners under professional advice put off their construction till the water had sunk to its lowest level, and allotted Rs. 600 in this ways's budget for the nurrose.
46. Municipalities in the district of Khoolns.	The Gobri river and Gobri canal supply water for drinking and culinary purposes. During the hot season, when the river is dried up and the canal is closed for annual repairs, the canal supplies water to certain tanks which prove sufficient for the use of the people till the canal re-opens. The town of Khulin has on the north and east good tidal rivers yielding a plentiful supply of fresh water. The south and western portions of the town are too far from the river for the inhalitants to the edward are of them. The
	are too far from the river for the inhabitants to take advantage of them. The tanks are not good, and most of them dry up during the hot weather. The Public Works Department has recently begun the excavation of a large tank in the field, where the earth was dug to make bricks for the new cutaherries, and is deepening and enlarging two other public tanks. All these three are, however, unfortunately more or less near the river, and so will not supply the parts of the municipality where the want of drinking water is most felt. The municipality contemplates also expanding a task at Banishmar with the money given by Mr. W. M. Clay, a part of the town which is cut off from easy scoses to the river by the large railway enclosure. In Satkhira and Deblutta the river water cannot be used for drinking purposes at all seasons.
	then generally to resort to tanks. In Chanduris, the villages Guslpars and Chanduris, which are situated on the bank of the flowing river Ichamutty, get a supply of very good water from the river. In Gairsh and Chanduris, which are some sxeellent tanks: belonging to the semindar of the place, which supply drinking and besting water. The village Kadpore is somewhat worse off in this respect, there being no good tanks, and the place being situated at an inconvenient distance from the wiver at Chanduris and the tanks at Chandanpore. There are in this place a very large number of dobs, which are little batter than one-mits grower in the sure assets and own at the
47. Kishengange	time the water is rendered unservicesble by reason of the steeping in them of jute plants—a miliance not likely stopped unless sovere measures are taken under the provisions of the Manniegal Act. The Magistrate's attention will be called to this. To improve water-supply, it is necessary to excavate a good sized tank; but the Commissioners are not in a position to provide at present the cost of this undertaking.  The people generally use well-water.

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	NAMES OF MUNICIPALITIES.	. Sources of water-supply.
48.	Kurseeng	The water-supply of the town was sufficient for ordinary requirements. The enunce from which the old line of main pipes is supplied lies above the bazar. A second security was built and a new branch line was specied during 1886-86. The quality of water is good,
49. 50.	Laliguage Madhubani	Wells. Tanks and wells.—Sufficient.
51.	Municipalities in the Midaapore district.	In Midnepore people living near the river Cossye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. Well water is better than tank water, and the well water of the upper or western portion, of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainage. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes. The best draining water is obtained from a well named the Ballasye well. Its water is used by the European and higher class nature revidents, and its supply never fails. There is much scarcify of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tamlook the supply of drinking water is obtained from four tanks, one of which is attasted in the Sub-divisional Office compound; it is exclusively set apart for draining, and is well protected from surface drainage. There are also four other tanks, two of which belong to the municipality. A well was excavated last year at a cost of about Rs. 194, which supplus good draiking water. The water of the river Rupnarial brackish, and is seldom resorted to by the people. In Ghattal the water of the river Silye and the numerous tanks with which the town abound four the sources from which the supply is drawn. No tank has been specially set, saide for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakons there are several old tanks, most of which has become sitted up and choked with weeds. Two of these tanks were re-excavated by their owners in commenceation of the Jubilec. The municipality has leased and re-excavated a large tank in the heart of the town. Four wells were sunk. These, in addition to the already existing municipal tank, have partually removed the want of good druking water. The inhabitants of Ramjubanpore and Khir
<b>83.</b>	Monghyr	At present the town receives its supply of water from the river Gauges, as wall as from puces and kutchs wells. Except the soven kutchs wells which the Commissioners have converted into puces ones, all belong to private individuals. All the pieces wells have water 16 feet deep or more.
58.	Municipalities in the district of Moorshodabad.	The main source of water supply in the Borhampore and City Moorshedahad
85.	Mozuferpore Naraingungo	Wells and tanks—Water-supply improved by the excession of new tanks. Wells, tanks and the river Boori Guaduck. Well water good and sufficient. The municulity of Navanguage gots its water-supply from the Lukhya river, which runs through the town.

Municipalities.	Bouroes of water-supply.			
57. Nattore	The siver Mayed supplies good drisking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drisking water throughout the year. Fresh river water is taken for almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excessvated in the Bargacha want by the municipality, at a total cost of Rs. S,626. A few more tanks are necessary for the requirements of the town. The Municipality of Netrokons draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good. In Jamahore and Nagarbad certain wells and tanks were encayated during			
58. Netrokona	the year under report. The Kiakoregunge Municipality has undertaken the excavation of a large tank at a cost of about Hz. 200.			
59. Noskholly	In Noakholly, too, there are no water-works, but the water for all necessary purposes is drawn out of tasks which abound, and some of which have been set spart for drinking purposes.			
<ol> <li>Municipalities in the district of Nuddea.</li> </ol>	act spart for drinking purposes.  In the district of Nuddes, Biragur gets its supply from private tanks and river. Both are bad insquality, but sufficient in quantity. Chogdah has tanks and silted up river channols, and also a few wells for its water-supply. Here also the quantity is sufficient, but the quality is bad. The chief source of water-supply in the Krahnagur Municipality as the river Jellinghee. There is also a number of tanks and wells. The river water is said to be good and abundant, but in parts of the town this source of samply is too far off. The river Gorsi is the chief source of supply in the Kushtea and Coomarcolly municipalities. The water is good. There are some ten tanks and a number of wells in the Coomarcolly town. In Meherpore the river Bhairab, a municipal tank, and some private wells are the chief sources of supply. The river there is in a very bad state. The municipal tank is no good condition. In Nuddes the Bhagiruthee, the Pattahi khal and private wells, of which last there are a greet many, supply water. The river water is generally good. Banaghat is well off for water. The river chorney yields an ever-faiting supply of very good water; besides thus, there are tanks and wells which are said to be in good condition. In Santipore the sources of supply are the twee Hooghly, thil Kezur, Haripore khal, purvate tanks, as good.  There are also 12 tanks within the limits of the municipality. Apart from the vater supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain which water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain which water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain			
81. Old Maldah ,	The water-supply of this town is chiefly drawn from the river Mahananda. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.			
ng, Patus* 68. Poores	Canges and wells  This town derives its supply of water from tanks and wells. The ordinary people use tank and wells are town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drunking and culmary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the sea-hore for drunking purposes. Tanks and wells are also used by the people for bathing purposes. The most prevsing want of this town is good drunking water. The sources of water-supply, though abundant are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of the pilgrims who assemble here in immense numbers during the pilgrim season.			
64. Pubna	180 . Alani annulus a full manulus of manifestan form the letter ment of Tula			
66. Pùrnealt	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally renewed at an interval of, the three years. The water of the river Sanrah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.			
66. Paralis	The water of four or five tanks is, more or less, used by the people for drinking. The people also revort to these and other tanks for bathing. The host tank, or rather the "Lake Sabebland," holds a large volume of excellent water all the year round which is drunk by the people of all classes. As it has of late somewhat silted up, the Commissionors propose to reexcavate it. Well water is chiefly used for culinary and other domestic			
67. Bampore Besulesh	They are shallow and overgrown with weeds.  The water of four or five tanks is, more or less, used by the people for drinking. The people also report to these and other tanks for bathing. The host tank, or rather the "Lake Bahebland," holds a large volume of excellent water all the year round whole is drunk by the people of all classes. As it has of late somewhat silted up, the Commissioners propose to reexcavate it. Well water is chiefly used for cultinary and other domestic purposes by the people of the town.  The river Pudma, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Ast was not in force here.			
68. Basobi	The town of Banchi derives its water-supply from the lake and from wells and banks. The well water is of better quality, and is more generally used for denking than the tank water. The rich and the middle classes have well in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. During the year under rotions the municipality made provision for a well, which has been began and will soon be finished.			

	Names of Musicipalities	Houses of water-supply
69	Ranceguago	The water supply for descious and domesto purposes in Bancograpy is obtained from tanks and wells. The water of the tanks, which have not been apecially set aparts for drinking purposes, and readys the barer drainage is not whole some. There are four maintings wells, which are properly protected from pollutions and from inflictation of sewage. Besides the public wells there are several private wells. Most of the tanks have nearly run dry, and have become more pools of concentrated fifth and average. The mass of the people however are so find of tank water that they continued to use it for all purposes and the result has been that cholors, in an epidemic form, raged virulently within the town.
70	Revilgange	Wells-Sufficient
71	koserah Eungpore	Gunduck river and walls—Sufficient The town is supplied with water for divinking and other purposes from walls which are sufficed in number and the quality of the water is good. The wells are shallow, badly constructed and without any sort of protection in the majority of cases. No water works were constructed, nor any water-gate is loved in this municipality — Sart VII of the Art is not in force
78	Sahrhgunge	There are 19 masonry wells of which six were constructed by the municipality, and the rest by private in inviduals  Part VII of the Municipal Act was not in force and no water rate was levied in any municipality in this division during the year.
74 76	persikunge gasseram	in any muni inality in this division during the year Wills and tank—Sofficient Well water not go of The clitic sources of water supply of this town are the Dhanbandi and the Busbarr rivers. In the dry season the water of these rivers become shallow and stagnant and consequently drifty. During this season water supply is derived from tanks and wells only almost all of which give good water. There are three functional tanks of which on is in fair order Some more wells are under construction to meet the demand of the town.
76	Sewan	Wells and the nyer Dahs
77	Sharepore in Bogra	The river Keretoya fourteen municipal wells and some wells belonging to private pursons are the sources of water supply of this town. They all supply g of water in sufficient quantities. The wife of sinking one well has been undertaken by the municipality and his shell. No water works have been constructed nor any water rate is levised. Part VII of the Act is not in force.
78	q <sub>ita</sub> marbi	Wills and river—Sufficient. No complaint is heard against the quality of well water
79	Sonamukhi	The water supply of Sonamukh: is obtained from numerous tanks and from the river Sah which forms the northern boundary of the town.
<b>90.</b>	Scory	There are three wells and two tanks in Scory belong ng to the municipality. The water of these tanks is kept exclusively for drinking purposes one of them having a large masoury filter which has recently been eleaned and put in good order. There are also a use private tanks the water of which is used for bith drinking and bithing. The water of one of the wells only is used for drinking the others supplying the water for cooking and bathing.
81.	Tikarı	Wells-Sufficient
92	Tangail	The municipality draws its water supply from the Lohaguage river and bhalls with h pass by the town. The water is reported to be good but as in the hot weather, the supply is insufficient it is proposed to aink some wells
88	Manicipalities in the 34 Pergunnahs	from local tanks and rivers. In some immerphilities the want of good druking water is felt and measures are being tak in from time to time to remove it by the exavition of tanks. In others certain tanks have been reserved for dunking purposes only. In Baranagar, South Barackpore, and Naihatt, the chief source of supply of water is the river Hogolly. The people in the interior resort however, to tanks which have been excavated by private individuals. Basinhat Taks, and Bedoora being on the bank of the river I hamuity and Goverdangs on the Jabuna have also the advantage of river water. In Barapore there are three tanks reserved for druking purposes. In Baracot there are sortral good water tanks from which the people draw druking water. In Basishat there is one municipal tank near the outsherve, but it is not sufficient for all. In the South Suburban Municipality a tank has been reserved.
		In the Suburban Manucipality there is no filtered water supply. Only the wealthner portion of the rendents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutts side of the Circular Road, whils others get their drinking water mostly from the river Hooghly and Tolly's Nullal, and partly from municipal tanks. A portion of the inhabitants, who have in the interior in the thinly-populated localities, get their drinking writer from the gardens of the rich, who allow the residents to draw water from such tanks free of cost.

APPENDIX J
Statement showing the mode of Conservancy in the Municipalities in Bengal

No	Names of Municipalities	Made of conservancy	Strength of scarcing mg estal huset in men cattle and plant	Cost	Benares
1	Arrak	The roads and atrects were swaps two a word day. The rubbesh was read in filling up holes and rauting readways.	4 Mahters 3 Caramon	198 98	}Part \I is in force.
\$	Ametencia			m	
3	Batura	•			
•	Boulyabasi		Am nat Ra 16 1 Oxl v ar w Rs 8 4 (ant b at Ra bea hall la c   1 at Rs 8 N a   2 Ste serve point at Re 6 (an) 1 h at r such t at Rs 7 M hat re t Ra 6 a h 1 Harry sprikt not the at Rx ( 6 Y t y my receis 2 Rught so I cants		Most of the sections of Port VI are in force
	Balazore	The principal roads and streets were swept and cleant dones dility and the sweet as marred in carts to low lands and bollows	4 Prons 54 SW 1-re 8 B 11 km 1 Sanitaly Inspector		F ré VI in 111 force
•	Bell	•	2 (for mears that He 30 m l hant t et at Re 18 m l t et at 2 Pec n l Re Sand artet i Es 7 Carleis at He 6 each 12 Coolles at He 6 each Feed of bullocks	26 15 81 91 90	Many of the sect one of Part VI are in force
,	Stattlinons		14 Sweepers 1 Jemadar		Many of the spectacus of Part VI are to force
•	Bumberis		S Carters J. Carter S. Bullooks	} #**	Many of the sections of Paps VI are in
	<u> </u>				

				and the state of t	4"-1
No	Names of Municipalities	Mode of summerings.	Strongth of soutereading southfulnings in which, casile, and plants	Chiefs.	Tanahari.
9	Bersnagore	The circul-syspings and surbaps were used in filling up foul tanks and hollows.	Covergades     Could	7,514	Nort VI to in force
10	Barassi	The sweepings were used in filling up foul banks and hollows	9 Carts 14 Occides and carters 8 Castle a	} 1,607	Part VI to not in tures
11	Barh	The roads, issues and drams were swaped for the vector day. The vectorines we we need it a place when the contract of a place when the contract wasts to collect them.	5 Carta 9 Bullioks Bweepers at Re 4 6874 p r memor	\$ 221	Part VI is not in force.
19	Barripore	Garbage street sweeplage & were used in filling up tout sanks and believe	1 Crorses: 1 Cart 1 Sullock	} 200	Part VI is in force
18	Harml	The main reads and attribe are do is awayle by a 1 in in law spees and the lames are swipt once i very work	à fiwe poru 9 (urts 2 D m à 3 Builocks	} 1087	sart VI is in force
16	Busarhat	Garlage and street sweetings weren't in tilling up foul tanks and hellows	6 Cooling and cortess — Melt 18 1 Oversets	} 480	Strate of the mostrous of Part VI are us I vet 6
Ji.	Bembpor	The street sweepings garlege, &c. were ablived in filling up 1 ste and 10 lb, &c			I act \$1 is in force
16	Birmagora	The street swaspings are do nated in pile within the means spainty	3 Carts 2 Hull les 3 Mchtorn	} 218	Part VI is not in force
17	Behna ,	Garbage and six (f-away purge were re- 12 set in content and the cen in sit is a fer the purpose of filling than up. The street sweet range are not if the most of the own is store the house away range in the ir house compenied	2 Duffadars 1 ms 1 ms 3 tart forvers 2 K and sweepers 1 Latrin wat pors 65 I reate priv, sweep 1 ed and keep of citie	\$ 879 360	Part VI to not in force.
18	Berhampore	The galbege and awengungs were the lines in filling up holes and piles	9 Overs equ 11 Junisdam 14 Junisdam 21 Cariv 57 Carives and coalies 19 Hwesput 3 18 Medites 9 Donnes	. Gjiris	Park VI so to Scope.
				<b>h</b>	

,10,119.00					1
No,	Harpes of Municipalities.	Mode of conservancy.	Stamath of souvenging equalifications in men, settle, and plant.	Cost	Respirate.
19	Rotteth ,,,	Conservancy seeds are simil vorced the town ones and sometimes writes day to remove the partners and sweepings which set withined in filling up the holes and pits within the town.	6 Carts 14 Hullocks 12 Nen	Re. 1,486	Part VI 10.
<b>8</b> 3	Ekabush	Roads are daily elemed between 5 and 6 x.m., and knos between 4 and 6 r m fixed-sweepings are deposited outside the town of Bishush.	1 Carter, at Bs. 2 per the news 5 bweeps rs. at Rs 3 each per memors.	8 19	Past VI is not in force.
<b>21</b>	Shagulpore	The house and street-sweepings were utilized in filling up holes and gaps within the twan. The shaughten-house petiage was also responsed to the Minnipal and thorse petiage pround, and the shaughten-house were cleaned by minnipal and hiters. Refuse water collected in private has in houghtings were the same than the same of the same than the same of the same than t	2 Risushter-homes mob- ters, at Be i reach. 20 Carrinen, at Re. 4 seth b. 26 billion (cost of Carrinent, at Re. 5 E Reluse water-eartmen, at Re. 5 E Reluse water-eartmen, at Re. 5 E Reluse water-eartmen, at Re. 5 E Sewe	980 1,450 73 91 72 37k 180	Part VI is in force.
22	3 Blandressur		1 Amin, Rs. 20		Part VI is in for
33	Bishenpore		1. Conser wanty Over wer 1. Juneda: 8 News pers 1. Bull-keopet 1. Bull-keopet		
•	Sugra		Jumadae	} 190 } 100	Part Vils in ores.
\$	Bruksusberis		10 Mehters	•	

No.	Names of Maniapallies.	Mode of countriesty.	Streets of sourcesing establishment in man, cette, said plant.	Cost.	Eggs. sits.
25	Bashwar	The streets were daily swept, and the sweepings were taken away in caris as a little of the sweeping with the sweeping and play within the town.	f Overseeps  I Corposer  I Corposer  I Corposer  I Corposer  I Pend  I	284. 600 144. 60. 60. 60. 60. 170. 170. 170. 600 804	Part VI is in force.
			· Total	5, 555	
217	Rutar	Garbage and street-sweepings are removed daily between morning and	6 Casts 8 Etillocks 17 Sten	}	Certain sections of Part VI are in toron.
**	Chalbasso	Bisecete and hance of the form are retrievely smooth every moreoning by the Municipal sweepers. The stacts sweepings, for, are taken away in carde and deposited at a place set apart at some distance from the inhabited part of the town.	The lotal cost of connervantly	716	Part VI is in force.
29	Chundrakona		3 Sweepars, at Re. 7 each.	14	
30	Chattra	The street-aworpines and garbage were disky renored and deposited in a piece cortecto the town.	18 Mehters 4 Carters 1 Peon 6 Carte 6 Bullocks		Part Wi in mot 221 forces.
\$1	Ohogdah	No negatiles emperaturely arrangement, and no separative set dual-humani enter- samed for the purpose.			Purs VI is sobj in force

In the Burdwan Division, Part VI of the Bengel Manicipal Act as in frees in the municipalities of Englages, Color, Cutwin, Hooghly, Oblinescaph Jaharabad, Manadagunes, Son v. Mindde-sur and Michaphers. Most of the sections of the Part are in types by the Most of Sensingers and Manicipalities and Manicipalities. Most of Manicipalities and Manicipalities. The section is Related and Manicipalities. Most of Manicipalities.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plans.	Cost.	RBHARES.
33	Chittagong		3 Jernadars, at .B.s. 18  each per menson  B B inc. 18 B inc. 1		Part VI is in force here.
39	Chanduria	Regular establishment was enter- tained for conservancy.	1 Sweeper	84	Part VI is no in ferce.
34	Спарть	The town is swept during the cold season from 6 A.M. to 11 A.M. and the cold season from 6 A.M. to 12 A.M. to 13 A.M. to 14 A.M. to 18 A.M. and from 8 A.M. to 18 A.M. and from 8 A.M. to 18 A.M. and from 8 P.M. till eventuals. The sweepings are for the most part used to fill up exceptions and pits in the town or sold to private persons.	1 Oversoor, at Rs. 50 a. 2 Poons, at Rs. 5 each 25 Outsteen 25 Outsteen 25 Outsteen 25 Outsteen 25 Nontales 25 Nontales 25 Nontales 25 Nontales 25 Nontales 25 Nontales 25 Outsteen 25 Out	80 10 80 80 198 70 171 60 30 24	Part VI is in force.
85	Colgong	The parbage and street-sweepings were thrown into holes on the outsirts of the town, and were also sold to some of the rain-payers the require them for manuring purposes.	3 Scavetzing carts 4 Rullects 4 Montors	} 180	Part 16 in torce,
36 °	Commilah	Rubbish and general refuse aways and collected from the streets by the excepts, as well as that deposited by the inhalitants of the functionality on the sides of the public reads and tyrelance, were careful daily and thrown every min low lands and through the street of the street o	7 Surreports, at Rs. A. St. Communication of the Co		Part VI is in force, •
87	Oox's Be sar		2 Sweepers page 140.		Part $\nabla I$ is not in force here,
<b>\$8</b>	Quine	The streets were daily swept, and the sweepings were taken away in carta considerable and the sweeping of this man problement that the town.	4 Pemale sweepors, consorvancy dvar-weer. 1 Peur		Part VI is an force.

No.	Names of Municipalities.	Mode of conservancy,	Strength of scavenging establishment in men, cattle, and plant.	Coet.	Romands.
-	Cuttack	The work of conservancy is at present carried out by means of woodon carried out by means of woodon carried with a single builtook and our metrier in charge of each. The outside it is a single builtook and out the carried of the carried of the carried of the carried is a single carried on the carried of t	1 Inspector	Ba, \$ .583	C Fart VI is in force.
40	Cutwa	The structs were daily aways, and the awaysing went taken away, in certain and east in lilling up unwholecome fouks and pits within the town.	11 Mohters 1 Uncu	· } #83	. Part VI is in force.
41	Dacea	The main roads and thereughbree, were sample every increasing, and the whole attects in the afternoon stery other day, and bowestly or wachy, recording to their requirements. The recording of their requirements. The cess-pools and the drains called "gors."	8t Sweepers 80 Unilise 42 Unilise 48 Hullooks	- 10,298	Part VI is in force.
42	Dainhat , si		1 Peop	67 67 68	
45	Darjeeling	at least, but the most recovered	8 Imspectors S But-coverseers for 8 months, 5 months, 5 months, 5 months, 6 months, 6 months, 6 months, 6 months, 7 months	22,617 2,638	

			lix		
No.	Names of Municipalities,	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost,	BIWARRA
44	Dandnagur	The roads and drains are cleaned every morning.	11 Rweepers	Ru. 54 5 9	Part VI is not in fosce.
40	Debhatta	No permanent establishment enter- tained for conservancy. When required, cooless are engaged.	11141	•••••	Part VI is not in force.
***	Deoghar	The garbage and street-sweeplars were removed by means of conservancy cars to soliced spels contain the town. The conservancy work was sweeping or the solice of the conservancy card. Reader the fixed cotablishment, extra meliters are appointed to keep the town clean.		973 225 1,103	Part VI is in force.
47	Dinagepore		2 Inspectors	4,069	
49	Dinapore Nizamut	<b>(85.1.2.11.11</b>	5 Wheel-barrows	•	,
49	Doomraon     .	The house refuse and street sweep- mes are removed by memoraal carts daily in the morning from the reads, and in the evening from the lanes to fill up the ditches and pits of the town.	20 Sweepers 11 Bullocks 10 Carts	1,146	Part VI is in force.
50	Durbhunga	The residents of the town are required to place their houses weepings and rubash early in the merman by the remains them by Pa A. N. Swoopings are used to filling up holes within the Municipality.	S Overseers, at Rs, 20 each	60 40 8 55 27 60	Part VI is in force.
នា	English Basar	The sweepings and rabbish from the strates were removed daily in sewenging carts, and utilized in Silms in depressions in different parts of the town. The consectancy establishment consists ment consists ment consists ment consists ment consists believed to the consectancy and the consists of the consectancy of the	Conservancy establishment,	1,695	Part Vt is not in force.
	Furroedpore	The principal reads were recularly swept every alternate day, and all the other reads as the occasion required.	3 Conlies	· 613	Part VI is na force.
63	Ghattal	gp-++391++	5 Rwoopers 1 () versue?	37 10	Some of the sections of Part VI are extended.

84 Goberdanes Bain cooles were serand from time to time the for the work. Garbage streat sweepings, &c, were used in filling up foul tanks and hollows.	е,
	,
Gya The swreppen begin their work daily at the control of the state of the control of the	
1 Orass-mitter 60 in filling up the ditches within the Municipality.  1 Orass-mitter 60 4 Mehters 192 4 Minicipality 193 4 Mehters .	nor.
The gurbage and streed sweepings were daily required in some extensive ravely his outlet of the public an assume the present of the town, and were subsequently sold for the public an assumer, the process of the public as assume the process of the public as assume the process of the public as assumer, the process of the public as assumer to the process of the public as assumer to the process of the public as assumer to the process of the public as assumer to the process of the public as assumer to the process of the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the public assumers to the process of the public assumers to the public assumers	und anetions 240 to
9 Amins, at Ra. 18 each 22 Cartmen at Re. 6 73 28 Mulls feet od, at 28 Sirlars, at Rs. 78 each 41 Cooless 1. 6 246 10 Sweeparts 2. 6 000	
5 Overseers, 8 point, 1 strater, 1 strater, 120,151 Part VI is in force.  10 contine and 45 barrowmen.	,

. :	14 - 15 - 15 - 15 - 15 - 15 - 15 - 15 -	The state of the s	lani.		
No.	Numes of Municipalities.	Mode of conservancy.	Strongth of scavenging cetablishment in men, cattle, and plant.	Cost.	Bergarts.
60	Jajpore	The garbage and street-sweepings wate daily removed, and ditches and hollows were filled with them.	1 Poon 6 Mainters 8 Carts ,	B4.	Part VI is not in force.
er	Jamalpore in My- mensingh.				
rdz	ÇJamalpore in Mon- gbyr.	The street-sweepings were removed to a place outside the town. Formerly buried, There is no street, and the street of the street of the same of its. It was derived from the air preceded of remover. The work of street-sweeping was perfectly the conservacy inspects of the sweep was supervised by the conservacy inspects and one period of the sweeper was an except the street of the sweeper was supervised by the conservacy inspects and one period of the sweeper was supervised by the grant and one period of the sweeper was supervised by the grant street of the sweeper was supervised by the sweeper street of the sweeper was supervised by the sweeper street of	16 Sweepers at Re. 4 each 12 Do. at Re. 3 v. 16 Stullecks at Re. 6-3 each. 1 Blustee at Ua. 6	764 4 12 4 14 4 15 7 2 1,755	Part VI is un force.
63	Jamul	The garbage and street-awaypings were thrown into but consule the town. The work of street-awayping was performed by outli sweepers, and one duffindar supervises the work.	1 Duffalar, at Rs. 7 8 Sweepers, at Rs. 3 2 Cartnen at Rs. 3 each.	86 288 73 444	Part VI is in force.
61	Johnushad	<b></b>	3 Street-sweepers	,	Part VI is in force.
er	šėmotu	The sweepings garbuge, &c., are deposited in hollows.	8 Cartuys and coolies 6 Noveypers 5 Cartis 5 Cartis	} 967	Part VI 1s in force,
86	Jhalokati	The work of scaronerus was done by two swopers, Ettis, ecoles were also employed occasionally for the sturpess.	2 Sweepers	346	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strongth of scavenging establishment of seen, cattle, and peat.	*Conti(	Restance.
67	Јоупаните,	There were no proper arrangements made as yet for the removal of garbage. Extra coolines were em- ployed for the purpose when meeded.	*******	Ra.	Some of the sections of Part VI are in force.
68	Jugdishpore	The conds were swept as often as the cities the pre-side. The street expenditure were deposited in ditches at the out-skirts of the town.	1 Chaprasi, at Rs. 3 per mensem. 5 Swapors, at Rs. 3 each. 1 Bullock 1 Carr 1 Hand cart	3 16	} Part VI is not in force.
G <sub>0</sub>	Jungipore	The street awaspings and garisuse were used in filling up unwholesome lanks and hollows.	13 Jemadars	1,275	Fart VI is not in force.
70	Julpigoreo	The main strovts were regularly swept, and the sweepings used in filling up unwholesome pits.	27 Mehters	3,420	Part VI is in force.
71	Kundt	The sweepings were need in filling up foul tanks and hollows.	2 Carta 2 Coolies and carices 2 Cartie 6 Sweepern 2 Meliters 1 Domo	689	Part VI is in force.
72	Kundrapara	The street-sweepings were made use of in tilling on the saps and depres- sions, and the garbage was buried deep under ground.	0 Sweepers 3 Carls 3 Bullocks	} 885	Part VI is in force.
73	Kingoul		P89 84 84 84 84 84 84 84 84 84 84 84 84 84	<b>44</b> 1,11	·
74	Khupei	J. 100 100 100 100 100 100 100 100 100 10	1 Sweeper		
75	Khoolna ".	The sweepings were used in Illing up foul tanks and hollows.	1 Cart 2 Sweepers	} <b>a</b> az	Part VI is not 11 force.
76	Kishengungs	The conservancy work was carried on by some medices who were employed to cleanse privies and the streets.		*****	
77	Kishoregunge	The conservancy work was carried on by some modium who are employed to cleanee previous sind streets, to remove dist and fillin from public roads, and also to x nove sload animals from the neighborhead of the villague. The street sweepings were utilized in filling up jets, boles, ease, books, 2c. of		***************************************	Part VI is not in force.

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No,	Names of Municipalities.	Mode of conservancy.	Strength of seavencing establishment in men, cattle, and plant,	Cost.	Remare.
78	Kotechandporo	The garbage and street-sweepings were utilized in filling up foul tanks and hollows.	2 Carts 2 Buflocks 2 Sweepers	Bo. Not stated	Part VI is not in force.
76	Kotrung	***************************************		89	
<b>≈±</b> 0	Krishnagar	The sweepings were used to fill up foul tanks and hollows,	11 Carters and coolies 8 Carts 2 Domes 14 Catte 18 bweepers	2,230	Part VI is in force.
61	Китмеопя	,	I Inspector 5 Sweepers	1,476	Part VI is not in force.
<b>82</b>	Kumarkhali	Regular conservancy establishment were employed for the removal of surbage-aweepings which were used to fill up foul tanks and hollows.	1 Mehter	oh	Part VI is in force.
<b>83</b>	Kushtes	abel tree da	*****		There were no regular conservancy nersuscements here, nor was Part VI of the Municipal les in force.
84	Lalbugh	The sweepings were used in filling up unwholesome pits.	13 Bullocks 19 Carturs and coolies 22 Sweepers 15 Meliters 16 Dones 1 Jennadar 17 Carts	7,338.	Part VI is in force.
85	Leigungo	Rirect-sweepings which do not comist of offensive matters are used in filling up the dithes, etc., within the Montelpality, Offensive makies is thrown out outside the Municipality.	1 Grass cutter  8 Michiers Mullovia cost of feed Repairs consorvanger cutter  Purchase of ropes	60 144 137 20 1	Not stated.
88 Y.	Madaripore	No regular scavenging establishment was employed; the basar reads only were regularly awept.	,-11 <b>10</b>		Part VI is in force.
67	āľadhubani	Swrepings, which were not utilized in filling up hollows in the town, were sold to private individuals for manure.	Mohters Bullocks—feed of 3 Carts copairs, &c,	106 49 25	Part VI is in force.
85	Meherporo	Sweepless and garbage were utilized in filling up foul tanks and bollows.	1 Mehter 1 Dono	} 90	Pari VI is not a force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of source, ing establishment of men, cattle, and plant.	Cost.	Ranaras.
50	Midnaporo		1 Overseer 1 Ausistant Overseer 1 Sanitary Inapoctor 1 Clerk 2 Bullock-keepers 2 Bullock-keepers 30 Coolies	Ra.	Part VI is in force.
90	Mohembrore	The sweepings were removed to fill up foul tanks and hollows.	3 Carters and coolies	Not stated	Certain portions of Part VI are in force.
91 ,	Monghyr	The 13 carts were used for the removal of house-refuse and garbage deposited on readsides by the inhabitants for one readsides by the inhabitants as the control of the control of the control of four lawter from reservoirs. The street-sweepings were removed four water were removed to pits in the hollows, and the garbage and foul water were removed to pits in the might-soil field set spart for the purpose, tarts no drawn by bullicks and the purpose. There are its corts and is hereof carts,	4 Rub-overseers	1,900 400 9,00 1,00 10 10 1,440	Part VI is in force.
93	Motihari	The awayings were removed once and sometimes twices day and utilized in filling up holes.	16 Rweepers	1,136	Part VI is in forces.
86	Mosufferpore	The roads, with a few exceptions, were swept duly, but the lause were ewept sum once, solito twice, and some three a west. The exceptions were used in filling up hollows.	10 Keranchi sweepers, at Ra. 3-4 such. B Roys, at Ra. 2 such 1 Jennady at Ra. 5 19 Billeyka - cost of fixed 10 Roys, at Ra. 2 such 10 Ra. 4-4 esub per mensam; 7 Conservancy over- tigers, at Ra. 12, 10 and 9 each monthly.	63 40 5 81 ·	Part VI is in force,
94	Muktagacha	The street-weepings, garbage, Ac., were utilized in filling up pus, holes, cose-pools.	*******		
96	Naihati	The sweepings were used in filling up foul tanks and hollows	21 Coolies and carters 5 Overseers	} 2,786	Part VI is not in force.
98	Nalchitti "		3 Sweepers	<b>91</b>	Part VI is not in force.
97	Narsingenge	The reads and byc-lames are swept daily between 5 and 7 a.m., and the sweepings milited in thing up cosponis and dry disches by the sides of the reads.	Corters	} 1,924	Part VI is no forest.
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

No.	Names of Municipalities,	Mode of conservaccy.	Strength of soavenging establishment in men, matte, and plant.	Cost.	Romanne.
97	Nattore		1 Jenualar	\$4a. 1,578 } 196	Pure WI is in force.
98	Nasirabad	,	**********	*****	
39	Netrokomi	A regular scavensing system is said to have been lately introduced in cor- tain wards of the numbropality, be- moving stands and house refuse in those wards.	3 Carts 8 Wkeel-barrows	}	Part $\nabla I$ is in force.
160	Noakhally	***************************************	4 Mehters at Rs. 4 cach per mensem 3 Bullocks 3 Carts	}	Certain sections of Part VI have been extended to this municipality.
101	Worth Barrack- pore,	The reversings were used in filling up foul lanks and hollows.	2 Overseers	8,754	Part VI is in force.
109	North Dum-Dum	muqu	*********		Part VI is in force.
195	Nuddes	The asseptings were used to fill up unwholseome pits and tanks within the municipality.	B Curts B Cattle ,	} 673	Some of the provisions of Part VI are in force.
104	Old Maldah	The garbage and street-sweepings were removed by means of insakets and one scavenging cart, and were utilized in military an unlikedity hole in the municipality. The conservancy work was performed by lour sweepers and one cart.	l Orerwer	180 72 120 96 48	Certain sections of Part VI are in force.
106	Patra	The main streets were swept every morning and the tyo-lames types a week. The street-weepings were used in filling up oftensive ditches.	1 Inspector	·	Part VI ja in force. ♥
206	Perceeporo	4000000000 3	8 Bweepere	276	Part VI is in foost.
	<u> </u>				â.

No.i	Municipalities.	Mode of conservancy.	Strength of scarcinging establishment in stem, cattle, and plant.	Cost.	Battanni.
106	Poaree	The sweepings and garbage were carried seasy in carts to retired parts of the town and were utilized in the course of the town and were utilized in the course of the cour	1 Oversee 7 Januaris 1 1 Pros 98 Greespers 1 20 Metallio carts 1	3.600	Pairs VI is in torce.
100	Pubna	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2 Jemadara	3,706	Part VI is in force.
110	Purulia	The municipality has also hired earls to carry away the streel-sweepings and other refuse to places specially set aparts about desired from the inhabited parts of the form, at sweepings por round the town to sweep the streets and to take away the rubbish, the sweepings, and other offensive matter. Their work is superintended by an overseer assisted by a picon,	The whole conservancy establishment,	1,840	Part VI is in force.
111	Purotsh '	The street-weepings were removed in care to selected after. The treet is the care to select the care the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care the care to select the care to select the care to select the care the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care to select the care	One-hird pay of an occasion, sub-over-sever and road road road for the constant of the constan	676 500 500 500 500 501 605 605 607 7	Part VI is in Scree.
. 213	Rajpore	The street-sweepings and garbage were used in filling up foul tanks and hollows.	10 Conlies and certers  1 Oversoor  2 Carte  3 Cattle	1,255	Part VI is in force.
118	Bamjibanpore "	······································	2 Sweep <b>ër at Ro.</b> Geach	18	Some of the sections of Part in force.
116	Bampore Bosulcah		1 Inspector	4,18d	Part VI is in force.
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No.	Names of Runicipalities,	Mode at consurvation.	Strongth of scarenging application and plant.	Cont.	Butente.
118	Banaghat	The eweepings and garbage were utilised in filling up foul tanks and hollows.	1 Overnoer 6 Eweepers 5 Coolies	Ba. 1,066	Part VI is not lu force.
114		The street-sweepings were removed by a contractor who was paid at the rate of Ra & Sper melinem. Two pieces of hand were obtained by the municipality for the deposit of sweepings and retuses.	13 Sweepors at Rs. 4 cuch. 2 Corpus bearers at Rs. 4 cuch.	83 9	Part VI is in force.
137	Ranchi	The sweepings were cleared away every day and thrown into pile outside the town.	25 Sweepers 13 Carts	}	. Part VI is not in force.
1.10	Revilgunge	The streat awcepings are thrown into ditches for from the inhabited parts of the town.	12 Rweepars	1,777	Part VI is in force.
219	Roserah	There were two carts to remove the awcopings of the structs and succession of the structs and succession to the succession of the succession of the readests on the readests, and to take them to the puts fixed for the purpose.	1 Jemsdar	150 180 96 13 13	Part VI is not in force.
120	Rungpero		1 Inspector 12 Sweepers 5 Mellers	484	Part VI is in force.
151	Sakobgunge	(Not given).			,
182	Santipore	The sweepings were used to fill up foul tanks and hollows.	30 Carters and coolies 10 Butlooks	8,660	Part VI is not in force.
188	Mindoerrys	The town is cleaned every day by sweether who make three rounds a caris to two stee outside the town, where they are sold to gaderia, who buy shem to burk brioks,	50 Rweepers 14 Cartness 14 Sulbods 16 Carts Cost of three iron earts at Rs. 225.	2,270	Part VI is not in force,
*					

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No	Names of Municipalities.	Mode of conservancy.	Statement of sourcement, constitutions to man, could, and plant.	Coat.	Baileri
18	Sathhira	Sweetings were disposed of to fill up fool tanks and hollows.	2 Mehior	Ba. .84**	Part VI is not in force.
			,		
121	Sorajgungo .		1 Jemadar	9,687 } a1	Part VI is in force.
116	Sermapore		1 Overseer travelling allowance, 1 Sub-overseer	70 18 20 60 60 10 12 12 29 29 29 29	Most of the sections of Part VI are i
		•	Mehters     Feed and keep of 11     bullocks.	29 64	J
127	Sewan	The streets were swept every morning and the garbage and sweepings wern utilised in filling up ditches within the municipality.	1 Head sweeper 10 Sweepers 2 Domes		
28	Sherepore in Hogra		1 Joundar	876 74	Part VI is not in force
			3 Hand-barrows		
20	Sherepore in My- mensingh.	The people themselves remove the garbage and street refuse, which are utilized in filling up pits, holes, occupoels, &c.	******	, reste	Part VI to not in force.
0		The street sweepings are deposited cutside the numericality. There is no fixed place for the purpose.	2 Mehters at Ra. 8 each per menseus. 8 Carte	Not stated.	Part VI is not in force.
1 1	Sonamukhi	etries, ethowy mito rite fields to used	11 Mehters 33 Mullooks 33 Mullooks 33 Carts 4 Whool-barrows 44		
	lodey	5 1	1 Overseer	18,196	Part VI is in Isroe.
			B Bullocks ]	•	

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io.	Names of Municipalities.	Mode of streetware,	Strongth of scavenging establishment in mon, estels and plant.	Cost	Bentanies.
13	South Barrnok- pora.	The sweepings were used in filling up feel builts and hollows.	3 Carte 3 Rullocks 28 Coolies and carters 8 Overseers	70s. 2,686	Part VI is not to force.
84	South Dum-Dum	The sweepings' and garbage were utilized in filling up foul tanks and hollows.	1 Cart 1 Oattle 2 Carters and coolles	} 595	Pare VI is in force.
35	e South Suburben	The street-sweepings and garbage were used in filling up foul tanks and hollows.	3 Carts 5 Rullocks 45 Coolus and carters I Oversoer	3,215	Part VI is not in force.
86	Subarban Mani- cipality.	The sixed-secopings, brapings of roads, and other day tulban are reading and the second secon	Contractors are paid annually.	33,000	Part VI fis in force, with the exception of sections 259, 346, 251, 348, 357 and 576.
37	Taki	There were no special arrangements made for the conservancy of the town.	<b></b>		Part VI is not in force.
18	Tangali	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
•	Titari	#F##11-11	3 Carta 6 Hand-barrows 6 Sweepers 6 Poons	],648	Part VI is not in force,
2	Tumlook	assernatos	1 Inspector	8 40 97	
41.	Utterpark	4100000000	9: Carts 8 Evropers, at Rs. 7; each, deduct on so- count of shannes Rs. 3-11. Feed and keep of 9 bullocks 9 Cartmen at Rs. 4,	165 105 144	Marty of the sections of Part VI are in lores.
			•		

#### APPENDIX E

# Statement of Dispensaries maintained by Municipalities in Bengal during the year 1887-88.

				_	
		NUMBER OF PATIENTS IN 1887-88.		Harmer !	*
Name of Hunicipality.	Name of Dispensary.	In-door, Out-door,	Income.	Hapendi- ture,	REMARKS.
1, Arrah ,	Arrah	25,838	Ra.	Es. A. P. 8,118 0 0	It possesses Government promiseory notes to the value Re. 7,000.
3. Baduria	Badoria	980	*****	861 0 b	
3. Haidyabati	linidyabati	4,108	*****	722 0 o	
4. Balasore ,,,	Two dispensaries	6,045		500 O G	The Pilerim Respital in Balasore possesses endowner from the Outtack Annachattra Fund.
5. Badi	Beames' Charitable Disponsary.		<b></b>	628 O C	The dispensary does not possess any engamments.
6. Bankoora	Bankoora	4,506	444	1,970 0 0	Maintained entirely from Municipal Funds.
7. Baraset	1 Dispeasary	5,400		863 0 0	The dispensary possesses a Government promiseory note of Es. 1,000.
5. Barh	Barh us es	233 4,274	******	1,734 0 0 1	Maintained wholly by the Mumoipality.
2. Barriporo,	Barripore	4,373		761 0 0	
16. Buriani ,	Barisal ,	8,885		<b>3,905</b> 0 0	
11. Bussirhas	Bassirbat ,	1,811		457 0 0	

Tarker   Part		· .	Number of Parishing in 1867-88.	T		
10.   Backerson	Name of Municipality.	pame of Dispensary.	13K 1587-58.	Income.	Sependi-	Ruciera
13. Bestinger Becker Loss Loss			In-door. Out-door,			
14.   Bernager   Borranger   1576		] ',		Ba.	Rs. A. P.	
Schar	12. Besilpore	Busitopre	1,086		428 p 0	
Schar	•					
Schar	. 19. Bussess	Harrison				,
14. Berhampore Berhampore 8,445 1,413 0 0 The dispensary possesses as invested capital of BA 45,000, studients in Long teacher and subscriptions.  14. Bettish Bettish Bettish 300 18,500	to permisse in a	acorpagar	]"•		600 0 0	The dispensary possesses Rs. 1,990 invested in Government securities.
14. Berhampore Berhampore 8,445 5,418 0 0 The dependent party by the Municipality and party by private anisotropicians.  14. Berhampore Berhampore 8,445 5,418 0 0 The dependent party of the Municipality and party by private anisotropicians.  15. Berhampore Bertiah 500 18,500 700 0 0 No endowments.  16. Bertiah Bhabnah Bhabnah 5,500 5,500 700 0 0 700						
13. Berhampore Berhampore 8.843 3.415 0 0 The disponsary possesses an invested capital of Re. 4.600 yielding Re. 1.500 per annua from inferest. The private achieve-prioris smoomind to Se. 622 during the year.  16. Bettiah Pettiah 505 18,886	14. Behar	Behar	183 6,013		2.230 0 0	Maintained mouths he she Mandatallian a seed to
16. Betiah					,	private subscriptions.
16. Betiah	7					,
16. Betish Betish 345 18,886 855 0 0  17. Bhabnah Bhabnah Bhabnah 4,396 555 0 0  18. Bhagulpore Bhaddresur Bhaddresur 5,860 705 0 0  19. Bhabnah Bhaddresur Bhaddresur 5,860 705 0 0  19. Bhabnah Bhaddresur Bhaddresur 5,860 705 0 0  Maintained antirely from Municipal Funds. It has a sum of its, 807 deposited in the Pest-office Ravings Bank.  1.412 0 0 The dispensary has a deposit of Ba. 5,000 in Government securities with the Compirelles Clement.  2.406 705 0 0  The dispensary possessed an endowed fund of He. 12,000 in male cancerly by the Compirelles Clement.	15. Berhampere	Berhampore	8,843		5,418 0 0	The dispensary possesses an invested capital of Rs. 45.000.
17. Bhabuah Bhaddresur 5,94 5,51 0 0  18. Bhaddresur Bhaddresur 2,960 705 0 0  19. Bhaddresur Bhaddresur 5,527 500 0 Maintained entirely from Numicopal Funds. It has a sum of list ar deposited in the Port-office Savings Bank.  21. Begra Bogra Barewan 6,571 1,412 0 0  22. Brahmunberish Branumberish Branumberish 2,096 705 0 0  23. Burdwan Barewan 630 9,700 4,675 4,475 0 0 The dispensary passessed an endowed fund of Rs. 15,000 in Government control of the compared an endowed fund of Rs. 15,000 in dispensary in the Compared fund of Rs. 15,000 in dispensary fund of Rs. 15,000 in						yielding Rs. 1,800 per annum from interest. The private subscriptions amounted to Es. 672 during the year.
17. Bhabuah Bhaddresur 5,94 5,51 0 0  18. Bhaddresur Bhaddresur 2,960 705 0 0  19. Bhaddresur Bhaddresur 5,527 500 0 Maintained entirely from Numicopal Funds. It has a sum of list ar deposited in the Port-office Savings Bank.  21. Begra Bogra Barewan 6,571 1,412 0 0  22. Brahmunberish Branumberish Branumberish 2,096 705 0 0  23. Burdwan Barewan 630 9,700 4,675 4,475 0 0 The dispensary passessed an endowed fund of Rs. 15,000 in Government control of the compared an endowed fund of Rs. 15,000 in dispensary in the Compared fund of Rs. 15,000 in dispensary fund of Rs. 15,000 in						,
16. Bhagulpore Bhagulpore Bhagulpore 2,986 705 0 6  19. Bhaddressur Bhandressur Bhandressur 2,986 705 0 6  20. Bisheopore Bisheapore 4,837 903 0 6 Maintained entirely from Municipal Funds. It has a sum of Ma. 807 deposited in the Pest-office Savings Bank.  21. Bogra Bogra Bogra Bogra 4,871 1,412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comptroller-General.  22. Brahmumberiah Brammberiah Brammberiah 2,086 765 0 9  23. Burdwat Production of the Comptroller-General in Government securities, which are hold in sate coastody by the Comptroller-General.	16, Bettish	Bettiah	305 19,886			No endowments.
16. Bhagulpore Bhagulpore Bhagulpore 2,986 705 0 6  19. Bhaddressur Bhandressur Bhandressur 2,986 705 0 6  20. Bisheopore Bisheapore 4,837 903 0 6 Maintained entirely from Municipal Funds. It has a sum of Ma. 807 deposited in the Pest-office Savings Bank.  21. Bogra Bogra Bogra Bogra 4,871 1,412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comptroller-General.  22. Brahmumberiah Brammberiah Brammberiah 2,086 765 0 9  23. Burdwat Production of the Comptroller-General in Government securities, which are hold in sate coastody by the Comptroller-General.						
16. Bhagulpore Bhagulpore Bhagulpore 2,986 705 0 6  19. Bhaddressur Bhandressur Bhandressur 2,986 705 0 6  20. Bisheopore Bisheapore 4,837 903 0 6 Maintained entirely from Municipal Funds. It has a sum of Ma. 807 deposited in the Pest-office Savings Bank.  21. Bogra Bogra Bogra Bogra 4,871 1,412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comptroller-General.  22. Brahmumberiah Brammberiah Brammberiah 2,086 765 0 9  23. Burdwat Production of the Comptroller-General in Government securities, which are hold in sate coastody by the Comptroller-General.						
29. Bishenpore Bishenpore 2,986 705 0 0  20. Bishenpore Bishenpore 4,837 992 0 0 Maintained entirely from Municipal Funds. It has a sum of Ms. 807 deposited in the Pest-office Savings Rank.  21. Bogra Bogra 4,871 1,612 0 0 The dispensary has a deposit of Rs. 8,000 in Government socialists with the Complexifier-General.  22. Brehmunberish Branumberish 2,086 703 0 0  23. Burdwat Burdwan 636 9,700 4,675 4,675 0 0 The dispensary possessed an endowed fund of Rs. 13,080 invested in Government socialists, which are hold in sais outstoody by the Complexibles-General.	17. Bhabnah	Bhabuah	4,294	•••••	635 0 0	
29. Bishenpore Bishenpore 2,986 705 0 0  20. Bishenpore Bishenpore 4,837 992 0 0 Maintained entirely from Municipal Funds. It has a sum of Ms. 807 deposited in the Pest-office Savings Rank.  21. Bogra Bogra 4,871 1,612 0 0 The dispensary has a deposit of Rs. 8,000 in Government socialists with the Complexifier-General.  22. Brehmunberish Branumberish 2,086 703 0 0  23. Burdwat Burdwan 636 9,700 4,675 4,675 0 0 The dispensary possessed an endowed fund of Rs. 13,080 invested in Government socialists, which are hold in sais outstoody by the Complexibles-General.	*		•			
29. Bishenpore Bishenpore 2,986 705 0 0  20. Bishenpore Bishenpore 4,837 992 0 0 Maintained entirely from Municipal Funds. It has a sum of Ms. 807 deposited in the Pest-office Savings Rank.  21. Bogra Bogra 4,871 1,612 0 0 The dispensary has a deposit of Rs. 8,000 in Government socialists with the Complexifier-General.  22. Brehmunberish Branumberish 2,086 703 0 0  23. Burdwat Burdwan 636 9,700 4,675 4,675 0 0 The dispensary possessed an endowed fund of Rs. 13,080 invested in Government socialists, which are hold in sais outstoody by the Complexibles-General.	10 Rhamilmona	Therestones	ă nua			
20. Bisheopore Bisheapore 6.837 903 0 0 Maintained entirely from Municipal Funds. It has a sum of Ha. 807 deposited in the Pest-office Savings Bank.  21. Begra Boxes 6.371 1.412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comptroller-General.  22. Brahmunberiah Brahmunberiah 2.086 765 0 0  23. Burdwat Bardwan 636 9,700 4.475 4.475 0 0 The dispensary possessed an endowed fund of Ra. 18,000 in weeked in Government securities, which are hold in sate coastody by the Comptrollar-General.				******	0,042 0 0	
20. Bisheopore Bisheapore 6.837 903 0 0 Maintained entirely from Municipal Funds. It has a sum of Ha. 807 deposited in the Pest-office Savings Bank.  21. Begra Boxes 6.371 1.412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comptroller-General.  22. Brahmunberiah Brahmunberiah 2.086 765 0 0  23. Burdwat Bardwan 636 9,700 4.475 4.475 0 0 The dispensary possessed an endowed fund of Ra. 18,000 in weeked in Government securities, which are hold in sate coastody by the Comptrollar-General.				-		
21. Bogrs Bogrs 6,871 1,412 0 0 The dispensary has a deposit of Ra. 8,000 in Government securities with the Comparellar-General,  22. Brahammberiah Brammberiah 5.006 765 0 0  23. Burdwad Burdwan 636 9,700 4,475 0 0 The dispensary possessed an endowed fund of Ra. 18,000 in veried in Government securities, which are hold in sale constody by the Comptrollar-General.	19. Bhuddressur	Bhuddressur	2,996	*****	705 0 a	
21. Bogra Bogra 6371 1.412 0 0 The dispensary has a deposit of Ra. 3,000 in Government socurities with the Comparellar-General,  25. Brahammberiah Brammberiah 2.006 703 0 0  26. Brahammberiah Brandwan 636 9,700 4.475 0 0  The dispensary possessed an endowed fund of Ra. 13,000 in veried in Government securities, which are hold in asic constody by the Comptrollar-General.						
21. Bogra Bogra 6371 1.412 0 0 The dispensary has a deposit of Ra. 3,000 in Government socurities with the Comparellar-General,  25. Brahammberiah Brammberiah 2.006 703 0 0  26. Brahammberiah Brandwan 636 9,700 4.475 0 0  The dispensary possessed an endowed fund of Ra. 13,000 in veried in Government securities, which are hold in asic constody by the Comptrollar-General.						
SS. Brahmunberiah Bramunberiah 2.066 703 0 0  SS. Burdwad Burdwan 636 9,700 4,473 0 0 The dispensary possessed an endowed fund of Es. 15,000 invested in Government sourcities, which are hold in sale constody by the Complexible-General.	20. Bishenpore	Bishenpore	4,827	*****	902 0 0	Maintained entirely from Municipal Funds. It has a sum of its. \$67 deposited in the Post-office Savings Bank.
SS. Brahmunberiah Bramunberiah 2.066 703 0 0  SS. Burdwad Burdwan 636 9,700 4,473 0 0 The dispensary possessed an endowed fund of Es. 15,000 invested in Government sourcities, which are hold in sale constody by the Complexible-General.	én .					•
SS. Brahmunberiah Bramunberiah 2.066 703 0 0  SS. Burdwad Burdwan 636 9,700 4,473 0 0 The dispensary possessed an endowed fund of Es. 15,000 invested in Government sourcities, which are hold in sale constody by the Complexible-General.						•
23. Surdwar, Burdwan 696 9,700 4,475 0 0 The dispressary processed an endowed fund of Ha. 13,000 invested in Government securities, which are hold in eale controlly by the Countrollar-General.	21. Bogra	Bogra	6,571	*****	1,412 0 0	The dispensary has a deposit of Rs. 8,000 in Government securities with the Comptroller-General.
23. Surdwar, Burdwan 696 9,700 4,475 0 0 The dispressary processed an endowed fund of Ha. 13,000 invested in Government securities, which are hold in eale controlly by the Countrollar-General.						
23. Surdwar, Burdwan 696 9,700 4,475 0 0 The dispressary processed an endowed fund of Ha. 13,000 invested in Government securities, which are hold in eale controlly by the Countrollar-General.	00. Machampurhaniah	Hramunhariah	9,004		705 0 0	
22. Burdwan Burdwan 636 9,700 4,475 4,475 0 9 The dispensary possessed an endowed fund of Rs. 12,000 invested in Government securities, which are hold in eale oustody by the Comptroller-General.	on elebrication in	arrend MIL UTS MILL.	2-10-9	******	763 0 0	
	28. Burdwan	Burdwan	636 9,700	4,475	4,673 0 0	The dispensary possessed an endowed fund of Rs. 18,000 in-
54. Ruzzer Suzzer 4-679 1,956 0 4	, ·			•	ĺĺ	costody by the Comptroller-General.
24. Runar Sunar 6579 1,256 0 9	· ·					•
	26, Buzar	Sutar	4-679	44444	1,256 0 0	

				_	
.,,		Number of Patients in 1867-88.			
Rame of Municipality.	Name of Dispussary.	In-door. Out-door,	dnoome.	Expendi- ture.	- Montage.
25. Uhaibassa	Obalbezus	2,316	Ba.	Rs. A. P. 886, O. 6	Reccipts from subscriptions, interest on investment and other sources arounded to fig. #94.4.2. the Eunicipality had therefore to pay Re. 96.4.6 for it.
26. Obsaduris	Chanduria	1,440	******	487 O O	
97. Chattra	Chattra	2,501	<b>8</b> 11777	820 0 0	No endowment.
28. Chittagong	Chittageng Hospital	848 7,170	natere	4,481 0 0	
20, Chunderkona	Chunderkons	6,720	101004	876 0 0	
\$0. Chupra	Chuprah	18,177	*****	10.004 6 6	The dispensary has an invested capital of Ra. 17,700 allot- led 16 ff. from the endowment fund of the late Shah Bunwari Lall Bahadoor.
\$1. Colgong	Colgong	2,708	*****	648 0 0	
23. Comillah	Comillah ,	180 9,420		2,216 O O	
33. Coomerkhally "	Coomerkhally	3,9dg	18.001	338 0 0	, , ,
34. Cox's Bazer	Cox's Hazar	3,411		2,034 0 0 G	overnment miseries 22, 40 a month; besides this it has coal and municipal subscriptions.
#5. Outank (	Juttaok	12,107		861 0 0	
80. Outers	hatura	5,629		1,218 0 0	
				1	

		, , , , , , , , , , , , , , , , , , , ,			
		NUMBER OF PATIENTS IN 1997-56.		, ,	
Name of Municipality.	Marae of Disposisary.	In-door, Out-door.	Income.	Espendi- ture.	Remarks.
	Mittord Respital and the dispensaries at- tached to it.	21,478	Re.	Rs. 4. F. 17,485 0 0	·
88, Darjeeling	Darjeeling	4,959		<b>8,129</b> 0 0	There is also a small-pox hospital belonging to this Municipality.
39. Daudusgar	Daudanagar	1,735	rstone.	601 0 b	
40, Deoghur	Deoghur ,.	Information not given		1,575 0 0	
41. Dinagopore	Dinagepore	4,001		2,020 O u	
41. Durbhungs	Durbhunga	Nil 24,635		2,663 0 0	Baboo Gonga Prosad Sahu has given Rs. 3,000 for the con 'struction of a new building for the dispensary.
43. English Barar	Rugijah Bezar	9,815	13/44	1,579 6 0	,
44. Furreedpore	Furzusdpore ,.	4,198		1,324 0 0	
<b>45. Ghattal</b>	». Ghattal	33 3,590		800 0	The dispensary receives a monthly contribution of Re- from the Mideapore District Board.
46. Gys	Gys Pilgrim Hospita	1 478 8,797	.,,,,,,	4,648 0 (	Proassesses an endowment of Es. 2,500 made by Reja Bun behadur Sing of Tileari.
•				-	<u>k</u>

Management   Man						
Manufleague			NUMBER OF PATERIES			
### Biologous #################################	Warman at Wominhoo like.	Hambert Thirmsonery	18 360140	Processes.	Expandi-	The state of the s
### ### ##############################	Tiditio Or Strannhamile		In-door, Out-foor.		THE .	
### ### ##############################			<u> </u>			
### ### ##############################				Ra.	7	•
66. Hamarinagh Hamarinagh 200 5,508 1,500 0 0 The dispensary done not possess any endowments.  66. Howarh Howarh Comeral Hospital 2,600 0 0 This amount represents the yearly contribution to hospital lay the Hundrighelly.  66. Janualpore in My. Janualpore 1,007 485 0 0  67. Janualpore Jalpur 4,845 600 0 0 0  68. Johannined Johannined Johannined 2,855 600 0 0  68. Johannined Johannined Juglispir 2,817 1,327 0 0  68. Jugdishpur Juglispir 2,817 1,327 0 0  68. Jugdishpur Juglispir 5,807 1,706 0 0  68. Juntpero Julyigrave 4,870 1,706 0 0  68. Juntpero Juntpero Juntpero 5,807 1,706 0 0  68. Juntpero Juntpero Juntpero 5,807 1,706 0 0  68. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 5,807 1,706 0 0  69. Juntpero Juntpero Juntpero 1,807 1,707 0 0  69. Juntpero Juntpero Juntpero 1,807 1,			8,948		1,176 0 6	No endowments.
66. Exampling   Howards General Rose   1,600   1,400   0   The disposary does not possess any endowments.  66. Howards   Howards General Rose   1,607   1,400   0   This amount represents the yearly contribution to hospital light   1,607	+		1		1	'
### ### ##############################		٠		i	}	
### ### ##############################				1		
G. Howard	48. Hazaribagh	Hazaribagh	202 5,068	*****	1,840 G G	The dispensary does not possess any andowments.
G. Howard			1 1	l	l	
G. Howard				1		٠ ,
60. Jamaipore in My. Jamaipore						and the control of th
60. Jamelpove in My- messing.  51. Jajour Jajour 4.545 Not given.  52. Jahahahad Johanahad 2.555 600 0 0  53. Jenore Johanahad	49. Howrah		*****	*****	2,400 0 0	by the Municipality.
25. Jahanahad Johanahad 2,535 605 0 0  25. Jahanahad Johanahad		•		}	l	
25. Jahanahad Johanahad 2,535 605 0 0  25. Jahanahad Johanahad				Ì	l	
25. Jahanahad Johanahad 2,535 605 0 0  25. Jahanahad Johanahad						
25. Jahanahad Johanahad 2,535 605 0 0  25. Jahanahad Johanahad	60. Jamalpore in My-	Jamalpore	. 1,067		453 0 0	
03. Johanshad Johanshad			•	l		
03. Johanshad Johanshad		į	1 1	İ		
03. Johanshad Johanshad			1 !	1		
55. Jessore Jugdispur 5,817 1,357 0 5  54. Jugdispur Jugdispur 5,817 1,595 0 0  55. Jungipore Jungipore Jungipore 4,678 1,705 6 6 II received subscriptions amounting to Ref 188, and has a promissory note to: Re. Sco. The deposits in the Savings Bank also amount to Ex. 794.	51. Jajpur	Jajpur	4,943		Not given.	
55. Jessore Jugdispur 5,817 1,357 0 5  54. Jugdispur Jugdispur 5,817 1,595 0 0  55. Jungipore Jungipore Jungipore 4,678 1,705 6 6 II received subscriptions amounting to Ref 188, and has a promissory note to: Re. Sco. The deposits in the Savings Bank also amount to Ex. 794.						
55. Jessore Jugdispur 5,817 1,357 0 5  54. Jugdispur Jugdispur 5,817 1,595 0 0  55. Jungipore Jungipore Jungipore 4,678 1,705 6 6 II received subscriptions amounting to Ref 188, and has a promissory note to: Re. Sco. The deposits in the Savings Bank also amount to Ex. 794.					İ	
55. Jessore Jugdispur 5,817 1,357 0 5  54. Jugdispur Jugdispur 5,817 1,595 0 0  55. Jungipore Jungipore Jungipore 4,678 1,705 6 6 II received subscriptions amounting to Ref 188, and has a promissory note to: Re. Sco. The deposits in the Savings Bank also amount to Ex. 794.	,					
24. Jugdishpur Jugdispùr 5,817 1,397 0 a  25. Jugdishpur Julpigoree 4,473 1,006 0 0  26. Jungipore Jungipore 3,497 1,705 0 a  27. Kandi Kandi 7,505 2,296 0 c It has no indownes in.	55. Jehanahad	Johanabad	2,825		605 0 0	
24. Jugdishpur Jugdispùr 5,817 1,397 0 a  25. Jugdishpur Julpigoree 4,473 1,006 0 0  26. Jungipore Jungipore 3,497 1,705 0 a  27. Kandi Kandi 7,505 2,296 0 c It has no indownes in.		•				
24. Jugdishpur Jugdispùr 5,817 1,397 0 a  25. Jugdishpur Julpigoree 4,473 1,006 0 0  26. Jungipore Jungipore 3,497 1,705 0 a  27. Kandi Kandi 7,505 2,296 0 c It has no indownes in.		l	1 1		l	
24. Jugdishpur Jugdispùr 5,817 1,397 0 a  25. Jugdishpur Julpigoree 4,473 1,006 0 0  26. Jungipore Jungipore 3,497 1,705 0 a  27. Kandi Kandi 7,505 2,296 0 c It has no indownes in.				1		
56. Julpigores Julpigores 4,478 1,505 0 8  56. Julpigores Jungipore Jungipore 3,687 1,705 6 a It received subscriptions amounting to Ref 123, and has a promisery note to: Ra 560. The deposits in the Savings Bank also amount to E2, 794.	55. Jessore	JOSHOTO	0,640	*****	2,239 0 0	
56. Julpigores Julpigores 4,478 1,505 0 8  56. Julpigores Jungipore Jungipore 3,687 1,705 6 a It received subscriptions amounting to Ref 123, and has a promisery note to: Ra 560. The deposits in the Savings Bank also amount to E2, 794.			1 1	ļ	1	
56. Julpigores Julpigores 4,478 1,505 0 8  56. Julpigores Jungipore Jungipore 3,687 1,705 6 a It received subscriptions amounting to Ref 123, and has a promisery note to: Ra 560. The deposits in the Savings Bank also amount to E2, 794.						
56. Julpigores Julpigores 4,478 1,505 0 8  56. Julpigores Jungipore Jungipore 3,687 1,705 6 a It received subscriptions amounting to Ref 123, and has a promisery note to: Ra 560. The deposits in the Savings Bank also amount to E2, 794.	tt Suedishner	Jugdiener	5 817		1.387 0 0	
S6. Jungipere Jungipere 3,487 1,705 e e It received subscriptous amounting to Ra' 1828, and has a promissory note for Ra. 860 The deposits in the Savines Rank also amount to Rs. 764.  87. Kandi Kandi 7,865 3,286 e e It has no indownes to.	se sugararpara a.	euguspus us s	1 7			
S6. Jungipere Jungipere 3,487 1,705 e e It received subscriptous amounting to Ra' 1828, and has a promissory note for Ra. 860 The deposits in the Savines Rank also amount to Rs. 764.  87. Kandi Kandi 7,865 3,286 e e It has no indownes to.			1 1			
S6. Jungipere Jungipere 3,487 1,705 e e It received subscriptous amounting to Ra' 1828, and has a promissory note for Ra. 860 The deposits in the Savines Rank also amount to Rs. 764.  87. Kandi Kandi 7,865 3,286 e e It has no indownes to.		ļ		1	l	
sc. Jungipere Jungipere 3,887 1,705 6 a II received subscriptions amounting to Ref 183, and has a promisecy note to: Ra. 860. The deposits in the Savings Bank also amount to Ba. 704.  87. Kandi Kandi 7,805 2,526 0 e It has no indownes in.	55. Jalpigores	Julpigores	4,478		1,606 0 0	,
sc. Jungipere Jungipere 3,887 1,705 6 a II received subscriptions amounting to Ref 183, and has a promisecy note to: Ra. 860. The deposits in the Savings Bank also amount to Ba. 704.  87. Kandi Kandi 7,805 2,526 0 e It has no indownes in.			1 1		ł	•
57. Kandi Kandi 7,565 2,526 0 e li has no ndownes ts.	•	1	1 1	1	ļ	4
57. Kandi Kandi 7,565 2,526 0 e li has no ndownes ts.		1			1	
57. Kandi Kandi 7,565 2,526 0 e li has no ndownes ts.	56. Jungipore	Jungipore	3,457		1,705 6 6	It received subscriptions amounting to Rs' 183, and has a promissory note for Ra 500. The deposits in the Savines
			1 1		1.	Bank also amount to Bu. 784.
					j .	
		1	1			`
	27 Fand	Kandi			9 994 A	It has no information
28. Kendraparah Kendraparah 2,655 506 0 0	or Banul as w		1,500		, , , ,	
58. Kendraparah Kendraparah 2,655 506 0 0			.	1		
58. Kendraparah Kondraparah 2,655 606 0 0		1		!		
28. Kendraparab Kondraparab 2,655 509 0 0		1			1	
	58. Kendraparah "	Kendraparah ,	2,605	in.	888 0	9
				1		
					1	
		<u>!</u>	<u> </u>	<u>,1</u>		

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y and the	ميناأ راط	NORMA OF PARTNEYS IN 1807-08.		2000	
Name of Municipality.	Manacal Dispensity.	In-door. Out-door.	Intome.	Rapendi- tura,	Angragin,
20. Rhodes	Eheblus	3,687	Re.	Rs. A. P. 587 0 0	The Sydahad setate contributes Ea. 15 per managem to the dispensary.
00. Kisherspunge	Bishorëgunge	8,447	149444	1,208 0 0	
61. Klitypel	Khirpai	4,516	••••	574 0 0	The disponency receives a mouthly grant of Ra. 10 from the Midnapore Dutriet Board.
62. Kotechandpore	Kotechandporo	1,016	,,,,,,	607 0 0	The dispensary is not endowed, but received a donation of Ra. 100 for the purchase of instruments.
83. Krishnszhur ".	Krishaghur	7,270		2,510 0 0	Four temporary dispensaries were opened during an oak break of lever, contant Rs. 672.
55. Eurescong	Kurseong	1,135		825 O O	A sum of Ea. 115 was raised by the Civil Medical Officer Kurs-cong, as subscription from the neighbouring tea planters.
<b>85.</b> Rushtes	Kushton "	1,025		489 0 0	
66. lalbugh{	City Moorshedsbad     Hexpital.     Jeagunge Hospital	17,087		4,46R D II	It has a hand of Rs. 4,500 invested in Government securities.
67. Madhubani :	Madhuban	215 13,198		<b>2,527 0</b> 0	The disponsary has invested Es. 2,000 in Government promissory notes.
68. Meherpore	Moherpara	8,166	<b>,</b>	491 0 0	
es. Midnapore	Pierce Charitable Dispussary.	444 8,899	*****	4,578 0 0	The dispensary possesses the following endowments an properties— (a.) Two estates amond Mentrunge and Kangalgunge (a.) Two estates amond Mentrunge and Kangalgunge (b.) Four per can, Government seamtisle for Ba. 8,800, (c). Three and a half per cent, Government seamtisle for Ba. 8,000, (d). Three per crit. Calcutta Municipal Debantures in Ba. 1,000, (a). Ra. 1,000, (a) Ba. 1,000 to Post-office Savings Bank at 2, per coal, per annum.
70. Monghyr	Monghyr ,	18,454		7,427 0 0	<ul> <li>(c) Three and a half per cent, Government socurities</li> <li>(d) Five per cent. Calcutta Manicipal Debentures for Res. 278-7 in the Port-office Savings Bank at \$\frac{1}{2}\$ per cent. per namum.</li> </ul>

-			NUMBER OF	PATINING ST-SS.				
	Name of Municipality.	Name of Dispensery.	In-door.	Out-door.	Income.	Enpendi ture.	•	Baltrantha
71.	Motihari	Motihari	156	13,696	Rs.	Rs. A. 1,857 - 0		No endowments.
72.	Mosufferpore	Mosufferpore	24	.447		8,720 0	0	Has my endowment of Rs. \$1,800 invested in Government securities held by the Comptroller-General, Bengal,
78.	Madaripote	Madariporo	. a	296		648 0	0	
74.	Naihatty	Two dispensaries		7.000		1,600 0	0	
75.	Naraingunge	Narsingungo		\$106		1,055	)	
76.	, Nattore	. Nattore		3,568		1,178	e (	The dispensity possesses an en dowment of Re, 1,98,000 srauted by the late Rajah Franza Nath Ray of Disputis for the maintenance of the dispensary, the English school at Disputis, and the Eampere Beaulosh Dispensary.
77	. Nasirabad	Nasirabad		B.161		4,789	0 (	The District Board have agreed to contribute Rs. 600 annually from the Dastrict Funds in aid of the dispensary.
78	. Noakhally	. Noakhally	77	2,903		1,142	0 · (	In addition to this, Rs. 138 has been expanded for the thorough repair of the dispensary building. The dispensary has no endowments.
79.	, North Barrackpor	e 1 Dispensary	-	1,746		648	0 (	
80	. North Dum-Dam	1 Dispensary		867		376	0 (	
81	. Old Haldah	Old Muldah		5,196		860	0 (	
. 69	- Patas	. Two dispensaries .	1,181	26,239	140003	19,796	0 (	Possess endowment in the shape of premiseory notes for its, 32,500 hearing interest at 6 per cent.
83	. Perasepore	. Peroxepore		5,098	untard .	304	• •	
, _	****	1	1	<u></u>	<u> </u>	1		1

	₩)	NUMBER OF PATIENTS IN 1887-68.		S-mondi-	
Name of Municipality.	Manie of Dispensary,	In-door. Out-door.	Income.	Expendi- ture.	Benabeta
4. Pogres	Pooree	8,506	Es.	Rs. A. P. 8,605 0 0	
6. Pubus,	Puhna	8,665		1,839 0 0	
e. Puralis	Purulis	319 7,289			The dispensary, which is maintained by the Municipality, received Ra. 209-5 from private subscription, &c.
87. Purnesh	Purnesh	8,055	ander	1,018 0	
98, Rajpore	Barinavt	G <sub>,09</sub> 1		700 O O	The dispensary розвезаес по endowments.
89, Ramjibunpore	Bamjibunpere	5 ,074		576 0 0	
0. Rampore Beaulear	Rampore Beauleah	7. 339	····	3,874 0 (	The dispensary receives one-third share of the proceeds of the endowment Fund of Re. 1,00,000 granted by the latt Rapsh Prasans Nath Ray of Disparatif for the maintenance of the dispensary, the English school at Dispatia, and the Nations Dispensary.
91. Ranaghat	Hanaghat ',	. 2,003		535 Q (	The dispensary possesses no endowments.
62, Banergunge "	. Rancegunge	256 8,254	*****	1,596 0	
53. Ranchi	. Ranchi	4,516		1,889 0	0
94. Revilgunge .	Bovilgungo			1,469 0	0 No endowments.
25. Roserah	Roserah	14 4,849		827 0	The Maharaja of Durbhunga said a monthly subscription of Ea, 30 for the maintenance of the dispensary.
96, Bangpore	1. Dhah Dispensary. 2. Mah-gunge Dispensary.	\$11	******	2,963 0	o The Dhah Dispensary has Government securities of th nominal value of Rs. 18,800.

			kavii	k	
Name of Municipality.	Name of Dispensary.	NUMBER OF PARISHES 18 1887-98, In-Goor. Out-door.	Irenya.	Hapondi- ture.	American Control
97. Sahebgunge			B4.	Bs. A. P.	o report received,
98. Santipore	Santipore	1,620		848 D O T	he disponsery possesses no endowments.
90. Sasteram	Sамогажа	6,539	****	2,239 0 0 R:	s. 100 is contributed monthly by the Sassoran endowards the maintenance of the dispensary.
'100. Satkhira	Satkhira	. 1,825		928 0 (	
101. Serajgunge	Scrajgunge	7,491		2,526 0 0 Th	se dispensary has a monthly substription of Ra. ly the local community.
10ft. Serampore{	Serumpero Hospital Rishera Dispensary	} 8,398		3,394 0 6 Th	e dispensary building was put in thorough re Duse donations obtained formally through Mr. Ma
166. Bowan	Sewan		•••••	No	details given.
104. Sherepore in Bogen.	Sherepore	1,309	*****	660 0 0 Ha	as sum of Rs. 1,478 deposited in the Postal
105. Sherepare in My- mensing.	Sherepore	3,256	······ .	417 0 0	
196, Sitamarhi	Sitamerlii 🖦	900 10,418		1,340 0 0 The	o dispensary possesses an endowment of Rs. 2,00 the Maja Magin Nundun Sings of Sursundb.
307. Scory	Soory ,	89 9,175		1,862 0 0 Raj	is Ram Ranjan Chuckerbutty of Hetampore s nasion of Re. 1,000 to the dispensary.
	1 Dispensary	1,718		881 0 0	1

*		NUMBER OF	******	<u>,                                    </u>		The state of the s
Name of Municipality,	Memo of Dispunsity.	18 18	17-98.	Income.	Bapendi- ture.	Brnarin
		in-dopr.	Out-deer,			
109, South Dam-Dum	1. Dispensary	,		Ra.	Rs. a. p.	,
io. ioun junoum	1. Dispensity		451	*****	724 0 0	
						,
110. South Suburban	Barisah	7.	110		1,556 0 0	The dispensary possesses no endowments.
•	•					
	North Suburban Hospital.     Shumbleo Nath	870	5,059 27,154	8,576 2,163	4,789 0 0 2,350 0 0	The Municipality contributes Es. 1,800 per annum toward the support of the hospital. It has a capital of Es. 17,80 invested in Government securities, The Municipality contributed Es. 2,188 for the support of
111. Suburban	2. Shumbhoo Nath Pendit's Dispen- sary. 3. Amtoon Apoar's Dispensary.		307			the dispensary.  It received an annual grant of Rs. 360 from the Suburba Municipality.
·						
an Baha						There is no Municipal Charitable Dispensary. The Mun
112. Takee	Takee			,	•	cipality contributed its. 202 to the local dispensary.
113. Tumlock	Tumlook	58	5,911		1,268 0 6	
114. Utterparah	Utterparah	256	3,144		<b></b>	The dispensary enjoys an annual income of Rs. 1,806 from an endowment made by the late Rahoos Joykissen Mooke ice and Rai Kissen Mookevise. The Manusar of the Ra
114, Utterparah	Utterparah	236	3,144	,	<b></b>	The dispensary enjoys an annual income of Ra. 1,8 an endowment made by the late Relicon Joykimen i jee and Raj Kissen Mockerjee. The Manager of the Paper Mills subscribes Ra. 19 a month. The pay Assistant Surgeon in charge of the dispensary is divergence.

#### APPENDIX L.

Statement showing the number of echools in each Municipality, the average attendance at each of them, and the Municipal contribution paid during the year 1837-88.

						the state of the s
Num- ber.	Names of Municipalities		Number of schools,	Average daily attendance.	Annual Municipal ald.	Remarks.
1	Arrish	***	60	2,538	Ra.	In Shahabad and Chumparun no action was taken by the Municipal bodies in the unster of the establish- ment of scholarships for the female medical students for want of funds.
9	Assensole			.,,,,,	1001.4300.001	,
8	Badoorta		. 15	629	524	2 Righer class English, 1 middle English, and girl's, and rest verascular schools.
					·	and rest vernacular schools.
•	Baidabati	•••	٠	52	744	1 Hoglish, 2 vernacular, and 1 girl's schools.
. 8	Balasore	•••	58	1,346	474	l Government hisher Rag <sup>l</sup> iah, 1 soorno training normal, 5 middle English, 5 middle vernscular, 1 super-printary, 2 girls <sup>2</sup> , 15 mission girls <sup>2</sup> , 25 lower primary schools.
•	Bali	•••	7	183	1,909	5 English, 4 vernscular, and 1 girls' schools.
7	Bankoora	•••	84	618'6	530	4 English, 25 vermoular, and 5 girls' schools.
. 8	Banebaria		6	<b></b>	400001111111111111111111111111111111111	4 Vornacular and 3 Ringlish schools.
	Baranagur		18	898	1,480	; .
10	Barasot ,,, ,,,	**	7	289	548	S Girls', 1 higher class English, and S vermenlar schools and 1 paishals.
n	Bark			(a) 166	348	(a) Number on the roll on the Sist March 1883.
19	Sarriporo	***	4	210	540	3 for buys and 1 for girls ; 8 only receive aid.
18	Burisal	<b>.</b>	. 8	, 918	» 190	
			•			

15. Baltipore 6 184 48  16. Birasqur 2 94 299 1 Middle class school and 1 patabala.  17. Bichar 2 225 1,029  18. Berhampore 15 200 655 Here is one technical school.  19. Bettish 9 410 450  20. Bhaleoah 10 198 390  21. Ebegulpore 143 3,183 549  22. Bhaddesser 6 1105 729 1 English and 3 vermacular schools.  23. Bhaddesser 6 105 729 2 Regish, 30 vermacular, and 6 girls' schools.	Num- ber.	Naum Montorpa	op Luxus	۵.	Number of minots.	Average daily attendance.	Annul Municipal sid.	Behares.
Birmanur   2   94   259   1 Middle class school and 1 patchala.   17 Uchar   3   228   1,039   16 Berliampore   10   508   365   Hero is one technical school .   10 Berliah   9   410   460	.26	Bassirbas		***	7	. 880	Re. 1,421	l Middle English and the rest vernacular schools.
10 Bertampore 10 805 855 Here is one technical school .  10 Bertampore 10 805 855 Here is one technical school .  10 Bertampore 10 196 390   20 Bhalosah 10 196 390   21 Ebaguipore 149 3,183 549   22 Bhaddesaur 6 105 720 1 English and 5 vernacular schools .  25 Bishanpore 38 3206 685 2 English, 30 vernacular, and 6 girls' schools .	25,	Basifpore		•••	6	. 184	48	
18 Berlampore 16 505 865 Here is one tochnical school.  10 Bettiah 9 410 460  20 Bhaloush 10 196 300  21 Shagulpore 149 3,183 040  22 Bhaddessur 6 105 720 1 English and 3 versacular schools.  23 Bishanpore 34 3286 685 2 English, 30 versacular, and 6 girls' schools.	16	Birnagur			1	94	259	
Binangui pore 9   410   460	17	Behar	***		9.	228	1,020	
20 Bhagulpore 143 3,185 540  21 Bhagulpore 6 105 720 1 English and 5 vernacular schools.  22 Bhaddesaur 6 105 720 2 English, 30 vernacular, and 6 girls schools.	18	Berlampore			16	505	<b>865</b> '	Here is one tochnical subsoil.
21 Elaguipore 143 3,183 549  22 Elaguipore 6 105 729 1 English and 5 vermentar schools.  25 Binhenpore 38 3286 685 2 English, 30 vermentar, and 6 girls' schools.	19	Bettish	••	į	9	430	460	
22 Ehuddessur 6 165 720 1 English and 5 vertuacular schools.  23 Bishanpore 34 3226 685 2 English, 30 vertuacular, and 6 girls' schools.	20	Bhaboah			10	196	300	
25 Bishenpore 38 2286 695 3 English, 30 vernscular, and 6 girls' schools.  4 8 8 Bogra 9 496 401	21	Bhagulpore			148	8,183	540	
26 Bogra 9 495 401	22	Bhuddessur			6	105	724	1 English and 5 verticentar schools.
	25	Bishenpore	***		38	328'6	696	S English, 30 vernacular, and 6 girls' schools.
as Sunburghashb A S1A S7A	84	Bogra	***		# 9	498	401.	
(A) SASSESSIVE COLUMN (A) (A) (A) (A) (A) (A) (A) (A) (A) (A)	25	Brahmunbar 	riah	***	c	314	276	

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Num- ber,	Names of Municipalities.	Number of schools.	Average daily attendance.	Annual Municipal aid.	Primare.
26	Burdwan	7	96:8	Rs. 1,246	5 English, 2 vernacular, and 2 girls' schools.
27	Summar	80	702	825	. •
28	Съучнат	9		60	1 Zillah sehool, 3 Mission sehools, 1 upper primarg gicl's, 1 lower primary Rousall. 2 lower primarg htmail night sehools, and 3 Maktals.
29	Chanduria	. 2	RO	<b>4</b> %;	1 Middle English and 1 upper primary school.
80	Ohatra	1	8378	360	1 Middle achool.
31	Chitterang	. 19	1,548	<b></b>	On'y the Municipal school is supported by the Muni- cipality here. It also contributes Rs. 12 and hs. I towards the support of a Hindu girls' school and a Sanskrit tol.
32	Chogds	2	59	36	1 middlo school, 1 upper primary school.
88	Chunderkons	15	927	60	1 English, 15 vernacular, and 5 girls' schools.
84	Öhuprs	78	2,301	1,284	Chupra and Revilgungo Municipalities are prepared to contribute something towards the equabilations of scholarships for formals mailtoil students at the Youngle Medical 5000001 st Bankipore.
35	Golgong	8	116	240	
36	Comiliah	8		* • ·····	The Municipality does not contribute anything towards education.

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Num- ber.	NAMES OF	Number of schools.	Average duily attendance.	Annual Municipal aid.	REMARKS.
B	Cox's Basar	8	146	Rs	
24	Culma	17	16716	<b>S60</b>	5 English, 13 vernseniar, and 3 girls' schools.
<b>3</b> 0	Outtack	18	130	1,721	4 girls' and 5 upper primary schools, and 4 mektabe
40	Cutwa	8	91 ,,	720	1 English, 8 vernacular, and 1 girl's schools.
43	Dacos	828	Not stated	720	
43	Dainhat	3	103-6	404	1 English and 2 vernacular schools.
48	Darjeoling	12	594	<b>4</b> 00	
44	Dandnagar	7'	192	••••	
45	Debhatta	. 3	101	296	3 Middle vernaoblar schools.
46	Deoghur	8	188	220	
	Dinagepore Nisamut			*****	
.48	Dinagopore	5	879	540	

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Num- ber,	Names of Musicipalities.	Number of schools.	Average daily attendance.	Annual Municipal aid.	Separa.
49	Dumerson	85	921	Ba. 180	
80	Durbhupgs	4	624	1,390(a)	(a) For patabaliss in the Municipality.
<b>5</b> 1	English Bazer	3	815	1,200	
63	Furreedpore	5	414	96	
83	Ghattal	18	187	1,020	1 English, 16 vernsoular, and 1 girl's schools.
54	Goverdalija	10	258	443	2 for boys, 2 for girls, and 6 patabalas.
bb	Gyn	3	482	474	
56	Hajespore	. <b></b>		120	
87	Haureebagh	6	84	424	1 Killa sebool, 1 model school, 2 girl's school, 1 infinit school, and 2 primary schools, Municipality maintening only the model school.
88	Receptly and Chinan- rab.	20	418*4	800	5 English, 5 vermacular, and 2 girl's schools.
	Howrah	<b>20</b>	676	1,668	10 English, 16 vernacular, and 8 girl's schools.
80	Jame'i cre in Mys en- sing.	8	248	. 210	
a	Jamalpore in MoughJ	9	<b>518</b>	<b></b>	

73		•			lxxxv	,
Number.	NAMES MUNICIPA	S OF LITPES	Bumber of schools.	Average daily attendance.	Annual Municipal aid.	3 REMARKS.
.03	Jamai		. 10	225	Ra.	
•						•
43	Jajpore			84.5	600	Higher class English and I girl's school. The grant to the Higher English school has been reduced to las. 25.
64 er	Johanahad		2		85	1 Vernscular and 1 English schools.
фă	Јевиоте		. 6	828	. 250	1 Middto English, 1 kirl's 1 sills school, and 3 pat- stellam. The Aum-real Board intends to may a twill study midwicey in the Calcutta Medical College.
48	Jhellokuti		1	81	960	
<b>6</b> 7	Joynagut		- 18	873	420	3 for bove and 3 for girls, and the ross patchalas Only hops schools receive grants.
68	Jugdishpore	١	8	298	<b></b>	·
60	Julpigores			250	************	
70	Juagipore	***	9	408	1,218	
11	Kendi		16	865	778	
71	Kendrapara		49	205	840	The Municipality paid Rs. 500 during the year for the construction of a girl's school. I Harber class Rediels, Jarl's, tupper primary and 63 lower primary school and 3 maktats.
<b>13</b>	Khasool				<b>10011110</b> 10,41	
74	Chirpsi	**		86'5	15	1 English and 1 girl's schools.

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Num-	Names of Musicipalities.	Number of schools.	Average dally attendance.	.Sia lagistut Munua	A Brown Prince Was
ber.	AUBINACALITIES.	achoola.	stiendance.	Re.	
70	Khoolus,	8	863	180	1 Fills, 1 girl's, 1 middle English, 1 might and 4 primary schools.
76	Kissengunge		••••		
77	Kishoregunge	17	711	690	,
					`
78	Kotechandpore		199	ans	1 Middle English, 1 girl's mhool, and 2 patabalas. A Jubilee medal of Ss. 10 was awarded.
			•		
79	Kotrung	,	46	800	1 Vermoular and 1 English school.
	-				
80	Krishnagur	24	3,086	********	1 Collegiate, 2 normal, 1 high English, 1 middle- Bugish, 2 middle vernaouhr, 5 day and 3 night schools, and 9 girls' schools.
81	Kumarkhally	5	608	449	1 High English, 1 middle vermacular, 2 girls' schools, and 1 patchula.
					and I polohula.
82	Kurseong	3	123	. 600	
62	Eurseong				
63	Kushtea	•	253	370	1 High English, 2 girls', and 1 vernacular schools.
84	Laibagh	36	792	1,914	There is one technical school here.
86	Lallgunge			144	
					•
86	Madaripore	12	585	595	
	Madhubani		159	290	
67	Mathubam	4	TOP	<b>3</b> /20	
88	Maherpore	4	165	800	1 High English, 1 girl's school, and 2 patchalas.
			•		•
89	Midnapore	69	670	809	4 English, 58 vermoular, and 13 girls' schools,

		بعدن	-			
Num- ber.	Names of Municipalities		Number of schools,	Average daily attendance.	Annual Municipal aid.	Remarcs.
90	Moheshpare		8	. 110	10 tingt	1 Higher school and 1 girl's school,
<b>9.</b> 91	Monghyr	4	46	1,081	1,883	
99	Motihari ·		Đ	806	372	
us	Mozufferpore		47	1,200	G14	
94	Muktagacha		1	100:34	600	
95	Naihati		भ्रा	863	<b>4</b> 55	10 tols, and égirls', 1 Higher English and rest verns- cular schools.
₽Q	Nalohittı		1	30	302	
97	Narsingunge	***	8	205	1,771	
y8	Kattore		x	202	8,017	
99	Nazirabed	•••	5	897*7	708	
100	Netrokonah	•••	4	191.	140	
101	Noakhali		5	<b>575</b>	60	
. 102	North Barrackper	v	(a) <b>2</b> 8	854	1,105	(a) Ot those 3 for girls.
			40,000			

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Num- ber.	Naura Municipal	OF TIES.	Number of schools.	Average duly attendance.	Annual Municipal aid.	Ramares.
108	North Dum-l	) app		181	Ra. 694	One high school and the other middle class school.
304	Nuades.	ade 11	20	. 780	193	1 High English, 3 vernacular, 2 girls' schools, 1 pat- shala, and 18 Sangkrit tols.
365	Old Maldal:	•		108	324	
108	Patns 🛡	<b></b>	. 391	v 4,663	1,091	Including patabalas.
107	Paro zapore			803	300	
108	Potres	•••	55		864	The Municipality paid a sum of Ra. 239 towards the construction of a bouse for a female school. Ra. 200 were contributed to the Government English school for the parment of the salary of a teacher for the players of demarks of the boys: I hapter for the players of demarks of the boys: I hapter class English. I madde, 5 upper primary, 46 inverse primary, 1 persons, 5 girls*, and 1 Samhelts schools.
109	Pubna	<b>.</b>	8	483	300	neay, 1 norms, 3 kirs, and 1 senserit school.
120	Purulia			as	479	l zilla school, 1 middle vernscular, 1 Madrassa, 1 girl's and 1 lower primary schools.
111	Purnoah		. 7	fit	ĞO	
113	Raipore		(a)8	513	384	(a) Of these 1 for girls and 1 night school.
113	Ramjibuspo	iru .		******	.× 876	
114	Rampore Be	anlesh .	15	844	398	
118	Ranaghat		. 8	468	208	Ansfe-vermentar school, I girl's schol, 1 Sanakrist school. The Municipality has made a provision of Rs. 15 per memors for the madical education of a female suddent.
	l.		1.	1		semule strategy

				, ·	lerrie	•	ा चर्
Muza- ber,	Municipa	B OF ALITIMA	Number of schools,	Average daily sitendance.	Auroral Municipal sid	Remarks.	
126	Remoderna	) ,	. В	76'8	Re	2 English, 2 vernacular, and 1 girl's schools.	
٩							
2117	Ranchi	•	. 18	1,136	190	1 Zilla school, ? Bengali boys' upper primary, ? Indii lower, ? Indii lower, ? Indii lower,	
118	Revilgunge	vn 4	. 6	146	1,194	Cannot America, and America Schools.	
119	Roserah	••	. 8	78	791		
120	Rungpore	··	n	584	225		
291	Sahebgunge	400 11	41179		 •		
192	Santipore		22	631 <b>-9</b> 1	<b>5,278</b>	l Middle English, 2 middle vernacular, and 1 high English school, and 18 patchaiss.	
193	Bassors 221	*** ***	85	886	1,800		
294	Satkhira		7	176	150	1 High English, 6 upper primary, and 2 lower primary schools.	
125 E	lersjgunge	boy 4++	18	478	625		
126	lerumpore	per ter	18	307	<b>3</b> ,016 <sub>.</sub>	4 Hinglish, 8 vermendar, 4 giris' achools.	
197	lowan	21.	3		298		
1300 8	herepere in l	Bogre	8	119	701		
			ĺ			<b>;</b>	

⋖,			,		<b>***</b>	
	Non-	Names of Municipalities.	Number of sobsols.	Average delly attendance.	Annual Municipal aid.	Reflexion.
,	189	Sherepore in Mymen- slag.		163-9	Ra. 660	
· .	190	Sitamerhi	1	u u	21	
	181	Sommukhi	19	675	1,306	l English and 18 vernacolar sobbols.
	139	Source			t	
	188	South Barrackpore	. 18	985	1,750	3 Higher class Rustlah, 3 middle vernagulps, 5 upper primary, and 5 lower primary schools.
	184	South Dum-Dum ,	8	111	, <b>503</b>	2 Schools and 4 passhalas. The Musicipality has received that a scholarship of Rs. 6 per meases tenship for one year to invite did for the purpose of training a midwide who would practice within the Eumipolity.
	1 <b>8</b> 5	South Subgrban			<b>eu</b> .	2 Higher class English, 9 girls' and rest vernsoular schools.
	136	Suburbs of Calcutts	60	,	8,000	4 Girls' and 30 boys' schools and 33 patchalas.
	137	Taki		499	867	1 Richer class English, and 1 girls' school and 8 pat- shales.
	236	Tungail a	n	Not stated	- Not stated	
	199	Tokari		100 (a	)	(a) Tituri Unglish school only.
	344	Tumbok	. 27	11275	887	a Angliah, le vermeuler and 1 girle' schools.
	34	Utterprend	. ,	\$61	. 16	3 Regish, 2 vermentier and 2 girls 'schools.
,,						

# APPENDIX M.

Statement of Special Loans to Municipalities and other Public bodies in Bingal during the year 1857888.

Corporations receiving tonn.	Amount of lean	Hate per	Date of orders authorising lean,	Belance of last fear,	Amount advanced during the year.	Total,	Amount republ.	Balance of loan at close of the year.	Amount of interest realised and dradited to revenue.	H
Loans to Presidency Corporations, including Port Trust.	Hs. A. P.	Be.		RS. A. P.	Bs. A. P.	Bs. A. P.	Be, & P.	E T	E. A. P.	Be. 4. P.
Calcutta Municipality 75,21,199 10	<b>75,31,199</b> 10	\$	Government of India, Financial Department No. 131, dated 17th April 1879.	66,95,364 11 6		65,96,364 11 6	65,96,364 11 6 1,85,883 1 2	64,09,48i 10 4	8,78,480 10 10	4.1
Calcutta Port Fund (fixed).	Fund 17,66,000 0 0	4	Government of India, Financial Department No. 1832, dated 17th July 1871.	17,65 000 0 0	•	17,65,000 0 0	i	17,66,000 0 0	79,426 0 0	****
Calcutta Port Trust	63,40,349 3 0	4	Act IV (B.C.) of 1889	46,43,335 7 6	:	46,43,395 7 6	6 1,18,503 7 10	46,24,831 15 8	2,07,631 19 2	· ·
Hooghly Bridge Commissioners.	22,00,000 0 0	*	44 Act IX (B.C.) of 1871	6,30,000 0 0	!	6,30,000 0 0	0 6,30,000 0 0	:	1,783 2 8	
Port Commissioners for Kidderpore Docks.	70,00,000 0 0	<u>a</u> :	(a) & Government of India, Financial Department No.4835, dated 4th December 1886.  No. 2051, dated 20th Angust 1888.  and 1889, and telegram dated 7th August 1888.	>66,04,606 8 3;	8 30,02,245 3 10	86,06,851 12 1	1	86,06,851 13 1.	9,99,963 15 0	
Loans to Molunil Municipalities. Darjoeling	40,000 0 0	4	Government of India, Financial Department No. 934, dated 17th Feb- ruary 1877.	30,653 15 11		30,668 15 11	7 6 669'1	28,980	1,360 9 6	
Loans to District and other Local Fund Committees					<del></del>	я	***************************************	-		
Mirzs Mahammad Hossein's Trust.	0 0 756	<b>3</b>	Government of India, Financial Department No. 182T—4, dated 12th May 1833.	505 7 6	,	10.00 F		506 7 6	(9)	-
2				1,91,69 466 2 8	30,02,245 3 10	8 30,02,245 3 10 2,21,71,711 6 6 8,36,080 2 7 2,13,36,631 8 11	8,36,080 2 7	2,13,36,631 \$ 11	9,68,614 8 1	***

(c). At 4 per cent, after solding to principal discount at Ra. B4 per cent, on advances made in 1884st and at Ra. B42 per betak on advances made in 1887-da.
(d). Roppes 90-74 on secount of principal, and Ra. 46-16-5 on secount of interest, were resilised on Ris Ray 1886.

		1	•		zcii		٠.		· · ·		
		•		APPE	NDIX	N.	٠,		in the second of		
Statement of	Loans raised by 1	<u>Kunicip</u> a	alities a	nd other	Public	Bodies	outside	Govern	ment accoun	<i>for</i> 1887	88.
Corporation excenting Loan,	Date of order author- ising loan.	Amount of loan sane- tioned.	Rato of interest,	Balamoe of leat year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest one.	Amount of interest, paid,	of R
Celeutia Municipality.	•	Rs.	Per cent.	Re.	Ra,	Ra.	Re.	Rs.	B4, 4. P.	Ba, 4, 2,	1
Loans with 3 per cent. {	17th May 1888 16th February 1668	54,09,600 16,00,000	:}	38,42,000		28,42,000	5,95,590	23,16,500	1	,	
Loans with 1 per cent.	17th July 1883 30th June 1884 17th June 1885 25th April 1886 20th August 1887	14,00,000 15,00,000 \$5,00,000 26,25,000 10,54,500	5	78,00,200	15,50,900	90,50,300		90,50,200	5,20,502 14 8 (A)	5,38,34 14 8 <b>{</b>	(a) 1,88 (a) 3
Port Commissioners of Calcutte	Sth July 1881, 19th February 1888 and 4th January 1886)	80,00,000 80,00,000	#}	80,00,000 80,00,000	******	80.00,000 80,00,000		80,00,600 80,00,000	1,88,000 0 0 1,66,000 0 0	1,88,000 0 0 1,86,000 0 0	(24.1
Darjeeling Municipality	20th May 1870, 17th June 1883 and 22rd December 1881	60,000	8	89,000		89,000	3,500	25,500	8,840 0 <sub>,</sub> t	2,540 0 0	
Burdwan "{	26th February 1883 and 11th February 1886	1,25,000	5	1,24,500		1,24,500	18,500	1,06,000	(A) 5,519 0 1	'8, <b>3</b> 69 0 1	
Bownh{	11th February 1886 and 8th July 1886}	50,000		80,000	*****	60,000		50,000	8,000 8 (	2,500 0 0	
¥	•	2,27,14,100		1,66,55,700	15,50,000	1,81,05,700	5,47,500	1,75,58,200	8,39,161 14 4	8,58,411 14 4	5,8

#### APPENDIX O.

No. M. dated Calcutta, the 3rd December 1888.

-H. J. S. Cerron, Esc., Offg. Secretary to the Government of Bengal, Municipal Department,

To-All Commissioners.

By Government circular No. 7T—M, dated 28th May 1886, the duty of registering births and deaths, and the work of keeping up registers of vaccine operations under the Compulsory Vaccination Act, were transferred from the police to the municipal authorities, with effect from the 1st July 1886. It was observed that, although this transfer might perhaps throw some additional expense on municipalities, the cost need not necessarily prove great where Ward Committees were efficiently organized with a Chairman or other recognized executive head. It was pointed out that in many mofussil towns there were headmen

nised executive head. It was pointed out that in many mofussil towns there were headmen of mobullas recognized by general consent, though not formally elected, and that in some cases it had been found practicable, advantageous, and economical to enlist their services as registrars of births and deaths. The Lieutenant-Governor thought that this experiment might succeed in other places also, and it was suggested that the employment of indigenous agency should be extended to municipalities generally.

2. The Lieutenant-Governor now regrets to find, from the annual report of the Sanitary Commissioner for 1887, that in many municipalities this duty of registration is very imperfectly performed. The following statement shows the result furnished in 1887, and for purposes of comparison the ratio of deaths during the mean of the previous five years is also given. It is not possible to institute any comparison in regard to the number of births, as it was only during 1886 that the registration of births was revived in most municipalities:—

NAME OF MU	MICIPALI	ıy.		Ratio of births per 1,000 for 1887.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Burdwan	•••	•••		13.4	21.3	40.1
Bankoora	•••		• • •	18·1	12.5	27.6
Bishenporo		***		22.3	12.9	80.3
Sonree a					5.4	31.2
Midnapore	•••		•••	15·3	19.4	26.5
Hooghly	•••	•••		20.5	26.9	30.5
Jehanabad	•••	•••		•6	5.0	17.5
Serampore	•••			27.4	39.1	37.8
Ooterpara	***		•••	1949	18.3	26.3
Howrah		•••		19.8	17.5	26.7
Bally		•••	•4•	14.5	17.9	21.3
Suburbs of Calc	rutta			19-1	42.1	43 8
South Suburban	ı			11.4	14-1	17.0
Baranagore	•••			16.2	25.6	27.1
Naihatty				18.6	169	30.6
Krishnaghur	•••			18.6	21.7	34.7
Kanaghat	•••	•••		5.7	- 63	21.0
Santipore	• • •			10.4	12.8	20.9
Nobadip	***			7.2	12.4	25.3
Jessore		•••		8.5	13.8	30.8
Berhampore		•••	***		23 1	20.7
City Moorsheds	dad			*****	42 G	38.8
Khulna	•			*****	14.0	30.4
Dinagepore	•••	•••		******	20 0	20.1
Beauleah	***	***		30.8	40.5	31.0
Rungpore	• • • •			. 9.2	29 0	31.9
Bogra	•••			4.0	11.9	30.4
Pubna	•••	•••	•••	43 2	32 4	19.3
Serajgunge	•••			12.9	31.5	83.9
Darjeeling		•••		9·1	14.5	18.3
Julpigoree	•••	***		***	186	30.4
Dacca	•••	***		12.2	157	28.0
Naraingungo .		•••	٠	27.8	26.5	24.5
Furreedpore				15.1	11.7	31.2
Burrisal	•••	***	,	2.6	193	21.3
Jamalpore	•••	***		25.3	21.5	27.2
Chittagong		•••	,.,	19.2	14 1	24.5
Sudharam		•••	•••	4.6	39	14.6
Commillah			•	35.6	30.1	22.6
Patna	***	•••		19.4	23 5	28.2
Behar	•••	***	• • •	27.6	14.5	24.1
Dinapore	744	•••		*****	9.1	124

Name of Munici	PALITY.		,	Ratio of births per 1,000 for 1867.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Barh	***	•••	•••	18.8	17.4	26.8
Gya .		***	***	28.7	47.1	50:2
Arrah	***	***	***	23.0	21.1	17.3
20	***	•••	***	*****	356	21.8
Buxar				*****	20-1	20.4
Mozufferpor	•••	***	•	8.2	10.8	262
	ש		٠.	10.7	14.7	19.8
Hajipore	***		Side			
Durbhunga	•••	***	484	88.4	26.7	27.6
Chupra	roo	• • '•	***	7.1	8.5	21.2
Bettish.	t.		444	84.5	89.4	<b>.25</b> ∙8
3.6	***	1000	150	81.4	25.1	25.9
Bhagulpore			***	28.7	80.4	422
			1000	14.5	80 0	86.5
T (IIII)	***	•••	****	9.6	9.8	20.9
English Bas	ear .			9.0		
	•••	•••	•••	*** **	16.6	25.6
Cuttack	***	. 0'0		18 1	16.8	17.8
Pooree	···		***	15·3	51-1	58.0
Dalasses	•••	***			24.3	28.9
Hazaribagh				35.5	80.2	22.4
Danahi		•••		9.0	11.9	17.2
	***	•••	•••			
	٠	•••	***	17.3	26.6	26.8
Purulia	•••	•••		15.9	19.8	24.8

3. A cursory examination of this statement will show that in almost all towns there has been a palpable deficiency in the accuracy of registration. The birth statistics are, as might be expected, much worse than the statistics of deaths; but it is easy to see that in very few places has any real attempt been made to record them. The comparative success attained in such municipalities as Pubna (43.2), Commillah (35.6), Hazaribagh (35.5), Success attained in such municipalities as Fuona (4-72), Comminan (30-0), Hazaringh (30-0), Bettiah (34-5) and Durbhunga (33-4) show what might be done elsewhere; but even in these places there can be little doubt that the registration is under-effected. The result in some municipalities, such as Jehanshad (6), Burrisel (2-6), Bogra (4-0), Ranaghat (5-7), Chupra (7-1), Mozufferpore (8-2), Jessore (8-5), Ranchi (9-0), Darjeeling (9-1), Bungpore (9-2), and English Bazar in Maldah (9-6), is a mere travesty of registration. The result could hardly be worse than it is in such large municipalities as the South Suburban (11-4), Dacca (12-2), and Burdwan (184). The mortuary statistics as a whole are, if possible, even more unsatisfactory, not only because it is more important for sanitary purposes that they should be accurately maintained, but because they show in nearly all cases a deplorable falling off from the standard of the previous five years, when registration was in the hands of the police. Out of 64 municipalities enumerated in the above statement, there has been a deterioration of registration in no less than 51 cases. It is not to be supposed that in former times the registration was effected with real accuracy; but it showed a general tendency towards improvement, and in some cases probably represented a very near approximation to the truth.

The municipalities in which the falling off is most conspicuous are Scorec (from 31.2 to 5.4). Furreedpore (from 31 2 to 11.7), Ranaghat (from 21.0 to 6.3), Jehanabad (from 17.5 to 5.0), Jessore (from 30.8 to 13.8), Chupra (from 21.2 to 8.5), Khulna (from 30.4 to 14.0), Mozufferpore (from 26.2 to 10.8) and English Bazar (from 20.9 to 9.8). In all these cases it is evident that the work of registration has been entirely neglected by the Municipal Commissioners. In a few municipalities, such as City Moorshedabad, Serampore, Beaulesh, Pubna, Commillah, Gya, Doomraon, Bettiah and Pooree, the work is still fairly and creditably done, and it is observed that in these towns also the registration of births is generally attended to. But taken as a whole, the figures entirely justify the Sanitary Commissioner in his complaint that the Municipal Commissioners of Bengal as a body are very inattentive to this department of their duties.

4. The effect of such inaccurate statistics is to completely vitiate any conclusions which may be drawn from them as to the general health of the province. According to the registration of the rural areas in Bengal, there was an increase of 177,464 deaths in 1887 as compared with the mean mortality of the five previous years: but taking urban areas only, there was a decrease of 11,723 deaths. The past year was marked by the widespread provalence and heavy mortality from cholers. The number of deaths from this cause in rural areas was 164,363, against the quinquennial mean of 111,280. But in urban areas the figures show an actul decrease, being 8,215 against 9,223. Similarly, the number of deaths from fever in rural areas in 1887 was 1,062,573, against the quinquennial mean of 825,287. But in urban circles the recorded deaths from fever are only 25,193 against 36,321. The Sanitary Commissioner observes with truth that there has been no such remarkable change in the incidence of fever in municipalities as has been represented. The town figures are apparently worthless. The deaths in rural circles go on increasing with

improved registration.

5. Looking to the serious character of the results disclosed in the Sanitary Commis-

sioner's report, the Licutenant-Governor considers that no time should now be lost in adopting measures which will ensure the necessary improvement in municipalities. The system of

registration should be enquired into everywhere, and where necessary, reorganised and placed on a sounder basis. The special attention of the Municipal Commissioners should be drawn to the necessity of more carefully discharging this important part of their duties. The previsions of Act IV (B.C.) of 1873, which makes the registration of births and deaths compulsory, has been extended to all the municipalities enumerated in the statement gives in this letter, and if in any other municipalities the law is not in force, it should be considered whether it should not now be extended to them. This law should certainly not be administered so as to be an engine of oppression to the residents within a municipality. But from Dr. Lidderdale's report, it appears that in some municipalities this law is little better than a dead letter. Thus, in Burdwan Town, where the result of registration is exceedingly unsatinfactory, there was only one prosecution during the past year, which resulted in a conviction and the imposition of a fine of one anna. In Ranaphat, where registration could not viction and the imposition of a fine of one anna. In Ranaghat, where registration could not viction and the imposition of a line of one anna. In Hanaghat, where registration could not have been worse effected, there was one prosecution, one conviction, and a fine of two rupess. In Daose, where the results are very discreditable to the municipal administration, there were only two prosecutions. In Mozufferpore there appear to have been none. In Scores and Bogra there were none. In Chupra there was only one; in English Bazar only one. In Ranchi there were only three. The Sanitary Commissioner observes with pardonable wathit "that the Municipal Commissioners of Ranchi presided over by a European Deputy Commissioner should only institute three prosecutions, and realize in fines the sum of Ra. 2-12, while the high and death setter of their terms only mosely 6025 and 11.09 while the birth and death rates of their town only reach 9.05 and 11.92, respectively, reflects very little credit on their administration." Only 931 persons altogether were proscented during the year, of whom 710 were convicted, or 76 per cent., and a sum of Rs. 450-14, realized as fines in 68 towns of the Province. The Lieutenant-Governor has no doubt that the feeble administration of this useful law is one of the principal reasons of the inefficient

registration now brought to notice.

6. But it is not only by the judicious and prudent resort to the provisions of Act IV (B.C.) of 1873 that improvement is to be looked for in the registration of births and deaths. Sections 347 and 348 of the Bengal Municipal Act, III of 1884, contemplate the appointment of Sub-Registrars at burning-ghats and burial-grounds, by whom all dead bodies brought for cremation or interment are to be registered. It is by this means that, as is done in the Calcutta Municipality, a complete system of check may be maintained on the mortuary registration effected by the Registrars of the district and substantial accuracy of registration accomplished. It is true that some of the smaller municipalities in Bengal may be too poor to afford to pay for such Sub-Registrars. But in ordinary cases the expense of their appointment would be inconsiderable in comparison with the income of the expense of their appointment would be inconsiderable in comparison with the income of the municipality; and if material improvement in registration cannot be effected in any other way, it must become a question whether it will not be necessary for the Government to insist on action being taken generally under these sections. The point is one which should now be brought prominently before Municipal Commissioners in all the larger towns for their carly consideration. But above all, it is, in the Lieutenaut-Governor's opinion, important that the Municipal Commissioners themselves should be induced to take an interest in registration. tration. In the smaller municipalities, with a population of from 7,000 to 10,000 inhabitants, which may not be able to afford to pay for special establishments, it would seem that the work of registration is one which the Municipal Commissioners, who are residents in their own wards, might be invited to undertake as a public duty. The number of births and deaths in each ward, which it would devolve on them to register, is not likely to exceed and deaths in each ward, which it would devolve on them to register, is not likely to exceed fifteen to twenty a quarter, and the actual labour of registration would therefore be very small. If the system were properly organized, the registration done by this agency would undoubtedly show great improvement. In any case, if the Commissioners are not able to be Registrars themselves, their influence should at least be actively exercised in facilitating registration by others who have been duly appointed under the Act. The Lieutenant-Governor is not aware to what extent the suggestion made in 1886, that local agency should be employed in this work, has been adopted; but he considers that the keynote of improvements in the future in the feature in the feature in the securics of such are accounted to the feature in the security of the secu ment in the future is to be found in the services of such an agency, and above all in the services co-operation of the Municipal Ward Commissioners by either undertaking the work themselves, or by personally aiding in it.

7. Sir Steuart Bayley is confident that these observations will quickly lead to steps

being taken to remove what must be considered a decided blot on the municipal administration of these Provinces. He is, however, compelled to observe on this occasion that it is not only in the registration of births and deaths that there has been a falling off in municipal statistics. The Sanitary Commissioner brings to notice that, while the total number of vaccination operations has increased throughout the whole Province by 108,375, as compared with the previous year, the number of operations in municipal and other areas not included in the departmental circles has decreased by 9,140. For this regretable decrease, the medical the departmental circles has decreased by 9,140. For this regretable decrease, the nedical officers, who are in control of vaccine operations in municipalities, are primarily responsible. But it is reported by Dr. Lidderdale that, although as a whole, Municipal Commissioners have taken interest in this important department, some municipalities are still very agglectful in their administration of the Compulsory Vaccination Act. The Lieutenant-Governor desires therefore to take this opportunity of inviting all concerned to exert themselves more streamously in working this most essential law.

8. It is pointed out by the Sanitary Commissioner in the 90th paragraph of his report that the animal vaccination depot in the Suburbs of Calcutta has proved to be a most useful institution, and it is suggested that similar depots might be established on a smaller scale in

large municipalities, such as Patna, Dacce, and the like. This is a remark which merits the consideration of the Commissioners in all large municipalities, and the Lieutenant-Governor will be glad to know in due course what action has been taken on if.

9. I am to request that copies of this circular may be communicated through the Magistrates of districts to the Chairmen of all Municipalities in your division, with such supplementary instructions as may be appropriate to the circumstances of each case. I am to eazy also that, in addition to any special reports which may appear to be required on particular points, the subjects discussed, and especially the question of the registration of births and deaths in municipal areas, should be referred to by you in your general Administration Reports.

## CALCUTTA MUNICIPAL ACCOUNTS

FOR

1887-88.

FORMS Nos. I & II.

#### FORM No. I:-Statement showing the Income

	1	1	Ī	8	4	5					đ					7	
	,	Ī	Ī			si	1	Vena	er op	Mrnd	BRS OF	Cont	MITTE	<b>8.</b>	By 1	LAST TEAL	HAND IR OF
		pality.				iripal limita,	a			d	•	,	,	A		e .	
NAMB OF DISTRIC	or District.	Serval utamber of Munic	1	Name of Municipality.	Act under which constituted.	Popalatica within municip	Ex-officio.	Nominated.	Blectrd,	Total.	Officials.	Non-officials.	Europeans.	Natires.	Deposits.	Artual municipal balan	1
		Ī		Culcutta	Act IV (B.C.) of 1876	401,671	2	24	48	74	18	59	20	64	Rs. 49,411	Ru. 14,19,216	Re. 14,68,627

#### FORM No. II .- Statement showing the expenditure o

			materia i e monumento de Parlamento N	*			AZE-7.22 - 22			#1.22-0	
1 '	2	3		5		ø		7			
	İ				GENRRAI.	RSTABLISH-		FRLIC HAPRAY		(a)	(6)
NAME OF DISTRICT.	Serial utmber.	NAME OF MUNICIPALITY.	Salance from previous year.	Income during the year.	Office establishment, Inspection, Hancrary Marnetzale Belablishment, &c.	Collection of manicipal taxes including corrol (establish) ment, purchase of account boas, japer, mong-loxes, rapair (o outposts, &c.)	Pre (establishment, pur chav. of fre-engine, buckets, repairs, &c.).	Lighting (scablishment, purchase of lamps, oil repairs, &c ).	Police (establishment, pur- chase of elething, jankens, &c., repairs to outposts, &c.)	Recistration of births and deaths.	Buildings and other works ferestion of sangiller- houses, lattines, &c. ).
		Calcutta	Its. 14,68,627	Ra, 65.26,409	Rs. 1,61,550	ks. 74,028	Ra. 20,718	Rs. 2,62,500	Re. 2,69,721	Rs. 6,176	Rs. 2,00,005

			Hemor	ondu	<b>m</b> 4)
Lashilities - Balance of loans Deposits to be adjusted	 	<i>::.</i>			
Claims— Ad vances recoverable Not amount of debt	 				

# : Calcutta Municipality during the year 1887-88.

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		•		TROI			<del></del>	!	ASSESSED TAXES.									halance.		n 15) per	poluten 18,	
6	b	ø	d		,	ø	*		Co	MREHAY.	rcy C	05B.	Lici	ener on	TRAD	R8.		xcluding	• noe.	(colum		
tribles of food or drink for men or ani- mals.)	Chass II.	nel, lightang, and	tila-s IV. ni ding materiale.)	Drives, grams and	3.5	200	Class VIII.	Ţotal.	rrear collection for the previous year.	Collection for the cur-	Penaltivs.	Total.	rear collection for the previous year.	Collection for the cur-	Penaltien.	Total		Total income of year, c	Total, meluding belan	Incidence of taxation head of population.	Incidence of income show per head of population.	RENARIS.
<u> </u>	3	-	<b>P</b> =		_		-		-	Rs.	Ka	Rs.	Re.	Rs.	Rs.	Rs.	-	Re.	Re.	Rs. a. P.		İ
Ra.	Rs.	R#.	Rs.	Rs.	Ha.	Ra 	Rs.	Rs. 					1	2,32,094				65,21,489	79,96,098	7 8 2	16 3 10	

# re Calcutta Municipality during the year 1887-88.

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			~~~~	Pranc	IFRALTII.			<del>*</del>	<del></del>		
(e)	(d)	(e)	(1)	(0)	(A)		(i)		(3)	-	
(to market, dispen-	are of modical in- is (dispensary imen', parchase of es, Ac.).	on (establishment).	rks (establishment	Rord.watering (etashijsh. ment, purchase of walk.r.	ning (establish. neh ise and repar ous, &c.).	Ewhit-breat repairs pair, pair, pair, purches of certs, dry-sarih, land for burgit g zight-soil,	Conservancy	of cess.	m wrrks (establish- repairs.)		Remark∗.
Repairs (	Vaintenance of statement, extractions extractions medicines, Ac.	Vaccination	Water works (	Rond wat ment, I carts, re	Rord-eleaning ment, purch, of dust-bins,	Establish pair, carta da fer buryi	Refunde, or over-s	Remissions	Drainsgn ment, rej	_	
Rs. 16,793	Rs. 86,734	Rs. 8,094	Rs. 17,81,957	Ra. 48,035	Rs. 1,33,980	Rs. 5,07,804	Ra.	Rs.	Rs. 2,64,846	70	

| Ra. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. |

1,78,93,963 4

# FORM No. 1:—Statement thousing the Income of

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•			,	•							OTER	E TAXES	14 DR3	ATE (AS	٠.	
	AME OF DISTRICT.			TARMI NECESSION	W DHTAI S AU MAI ART),	GA) J EE 7					MAR	N.HCW	MARY).	Promi	ď	
NAME OF DISTRICT.	Municip	NAME OF MUNICIPALITY					I lands.								faxatio	-
	aber of	•					ouses and	ehio <b>les.</b>	unimels.		gi.	ģ	ą.	of rate.	one from	
	Sernel of	,				Total.	Isx on b	Tax on v	Iax on a	Tolls, &c.	Walter	Police ra	Lighting	Right so	Total	7
- Tarabanana - Taraban	Ī		Ru.	Rs.	Rs.	Rs.	Ra.	Rs.	Re.	Re.	Rs.	Re.	Re.	Ra.	Ra	
		Calcutta					11,07,261	889,00	46,360	•	ì	2,61,012	2,61,008	1,90,703	28,92,19	18

# internent showing the expenditure of

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	2			k)	Pratic Instanc- Tion.			PUBLIC	CONVENIE	ncs,		rovincial
			Other me	ASHT S.	schools.		-	Works.			(printing.	5
NAME OF DISTRICT.	Serial number.	Name of Municipality.	Markete and slaupht houses (ecta-il's ment, contingence	Public garden tablishment purch of seeds, repair well, purchase totlocks, &c.).	Contributions to set	Establishment.†	Construction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and night the contraction and n	Other (new) works.	Other repairs.	urvey of land,	Other charges (pri	Centribution to local
· · · · · · · · · · · · · · · · · · ·	1 1		Rs. 25,876	Ra. 8,542	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Re.	Re.
d	1	Calcutta	1	a.e Anderski		··· ··	3.11,A4p					

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Liabilities - Balance of feans Deposits to be adjusted	 			
Claims— Ad vances recoverable Net amount of debt		 		

#### Calcutta Municipality during the year 1887-88.

	-	,	· ·	le	·				1	17		18	19	20	81	
			Мляся с	Lawroti	в Вистерт	ı.				Окит.°		nclading balance.		(colvina 15) pre-	n in column 18.	
Benti ations under	Proceeds of land, &c.	reins, free, sale of reins, & e.,	Conservancy and road chaning (less, sale pro- ceeds of night-soil, attreet-refuse, &c.).	Municipal flace.	Payments for municipal Bervices rendered to liditionals.	Grant-in-aid from pro- vincial or local funds.	Sundries (rent of muni- cipal lands, receips from public pravieus, &c.).	Total.	Loans.	Deposits (contractors, salaries inpaid, &c.).	Advances.	Total income of year, exch	Total, melading balance.	Incidence of taxation (c head of population.	Incidence of income show per head of population.	Brnaka.
Ra. 22,297	Rs. 4,75,908	Re. 1,70,858	Rs. 37.303	Rs. 11,525	<b>R</b> s. 2,210	Re.	Re. 4,31,628	Rs. 11,51, <b>226</b>	Rs. 15,78,500	Rs. 1,75,029	Re. 7,20,521	Rs. 65.26,460	<b>R</b> a. 79,85,006	Rs. a. P. 7 8 2	Re. a. p. 16 3 10	•

### the Calcutta Municipality during the year 1887-68.

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		Dret.					BALANC	E AT CLOSS	OF TRAK.	
Loan, instalments paid during the year,	On grount of last year,	O secount of current	Deposits (schrive attached, contractors, Ac.).	Advances (on account of departmental works, &c.).	Misc. Bareous.	Total expenditure.	Deposits.	Actual municipal balance.	[otn]	ККЩания.
Ba. 7,78,527	Ba.	Rs. 8,06,733	Re, 1,62.061	Ha. 6,01,664	Rs. 50,125	Es. 65.45,926	Rs. 62,35s	Rs. 19,66,812	Rs. 14,24170	

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		·			2.74,929 1,71,707	0 15	5	4 47.686		
								1,73,93,903	-	-

#### FORM No. I.

### STATEMENT OF INCOME

0P

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1887-88.

ì	,		8	•	5	T	6									7			
						T	NUMBER OF MEMBERS OF COMMITTEE. BY RALABOR'S IN THE CLOSE OF LAS									er of Last	TARE		
Name of Despite.	Ę.				al limite	-	a		•	d	•	1	9	٨	-				
	Serial number of Municipality		ME OF MUSICIPALITY.	Act under which constituted.		Population and a second	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeant.	Natives.	Deposits.	Actual municipal balance	Total.		
Bra.	<b>c</b> 1 1	1 1 11	vision.	Act III (B.C.) of 1884 {	1	0,813 5,000 5,813	=	10 6	20 12 32	30 18	3	97 18	 8	22 18 40	Rs.	Rs. 48,600 722 44,322	Ra. 43,600 722 44,822		
Hooghly	11	S B B B B B B B B B B B B B B B B B B B	Total  Looghly and Chinsurah  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara  Literpara	:	3 2 1 1	1,177 7,680 0,225 4,672 0,000 5,883 6,717 5,678		6 7 4 4 8 3 11	13 17 6 8 8 6 6 	18 24 12 12 12 18 9 9	8 4 	15 20 12 13 12 9 9	1 8  1  5	17 21 12 11 12 9 9	195 13	2,441 17,1830 2,864 1,415 200 652 124 875	3,441 17,935 2,864 1,428 200 652 124 675		
Burdwan «	.	2 C 3 C 4 1	Total Surdwan Daina Dainhat Ranestinge Total	Art III (B.O.) of 1894	1	8,117 12,428 9,594 6,820 5,789 10,793		7 5 4 8 5 5	14 10 8 8 8	81 15 12 13 13 18	4 11 3 -:-	17 15 8 12 10 	3 ::: 2 ::: 5	18 15 12 13 13 11 	1,451	14.016 4,438 242 1,305 8,856  25,968	15,447 4,458 242 1,866 5,886		
Bankoora	21	18	Bankcora Bishenpore Ronamukee	Act III (B.C.) of 1884	<u> </u>	18,000 18,683 13,670 50,002	=	17	8 8 	12 18 9	"1 8	10 12 8	=======================================	19 12 0	15 75 96	750 2,490 1,757 4,997	750 2,508 1,833 6,087		
· Beerbhoom		- 1	Soory	Act 111 (B.C.) of 1884	: -	7,650 83,900		- 6	11	18	6	18	- 3	18	""1	8,976 276 842	8,276 276 543		
Midnapore	{	23 24 95	Tumlook	Act 111 (B.C.) of 1884		6,045 12,688 12,257 10,909 6,295	====	6 8 8 3	8 8 6 0	12 15 12 9 9	2 8  1 1	10 12 12 8 8	=======================================	12 15 12 9 9		8,276 1,364 2,662 201	8,276 1,894 2,662 361 8,412		
	.				_	81,948 428,948		132	221	858	45	808	98		-	1,18,175	1,14,895		
Pr 24-Pergunnalis		27 20 30 31 31 35 35 36 37 38 39 30 30 41	Haransgore South Suburban Raipore Baripore Bouth Dum-Dum South Dum-Dum South Jum-Dum Sons's Harrackpore North Barrackpore Barsack	Act III (B.C.) of 1884		251,430 29,342 51,654 10,706 5,700 7,624 9,734 5,195 22,721 17,540 10,533 21,551 14,505 5,245 12,505 6,296		10 77 6 3 4 8 8 77 77 6 8	6	30 21 21 28 9 12 9 18 18 18 21 21 21 25 9		27 21 16 18 9 12 9 14 18 18 16 21 14 9		11 11 11 11 11 11 11 11 11 11 11 11 11	1,835	1,829 238 808 870 1,765 5,997 1,444 	89,685 1,629 1,673 398 570 1,785 8,997 1,416 8,690 4277 96 200,349		
Nuides		48 44 45 47 48 49 50 51	Total  Erishnagar  feantipore Ranschat Rundea Kunitea Kunitea Kunschall Mobeyore Birnagore Chagda	Act III (B.C.) of 1884		27,477 29,667 8,628 9,834 9,717 5,945 6,876	:::	85	14 16 13 8 10 10 6 8	21 24 15 10 10 10 11 11	 	10 24 11 12 14 11 11	8	1	9 2,87 14 18 19 10 10 10 10 10 10 10 10 10 10 10 10 10	2 4n9 1,407 316 194 1,194 184 44 347 1,084	1 3,281 1,467 316 194 1,196 184 44 347 1,086		
Jessore	{	52 53 54	Monesapore		{	8,490 9,544 6,400			1 19 3 6 5 10	1	3	1	,	1	16 3,3 7 18 88 3,8	56 66 687 181	3,400 657 181		
Khuina ** ***		36 86 87 58	Debiusta		{	6,18 6,78 8,44 8,61	5 ::	1	1 ::	1 1	5 2 4 3 		2 1 1 1 2 1 3		14 12 12 12	75	1,00		
M oursineds had		1	Jamespore	Act III (B.C.) of 1684	{	29,86 29,58 10,18 10,68	7 ::		8 1 7 1 8 1		5 6 4 0		10	5	20 16 94	8,69	3,00 18,46 1,55		
			Total Divisional Total	and	-	-	5 88	-	7 -1			-	167 at., 8						

				Miles IV.		<del></del>	16	والمستحدد المستحد	-					17			18	19	20	21	23
8						Ī	0									ž.	# #				
OCTROL.										Assisted Taxes.									(column 15)	in octums	
•	10	1 1 1			1	1	,	A		COMBRY	ANCY	Спав,	1	ZORFBE	он Ти	ADM.		bahnee.	taration (col	income shown i population,	Randbers.
10 mg	atte.	(fart, lighting, and	1	Page	T	1	T.		for the	current	Ī		for the	the cur-				including be	₩ <u>₩</u>	' হয়	
(Articles of food dring for men or au	Class II.	lighting.	Mes IV.	(Drugs, guess, and	Class T.	Chass VII	(Cloth.)		Arrest collection for previous year.	on for the	,		Arrest collection previous year.	2				Total inc	Incidence head of pa	incidence per head	
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Ba.	Re.	j	Rs.	Ra,	Ra	. R	. R	Re.	Rs.	Ra.	Rs.	Rs.	Ra.	Ra,	Re	Ra.	620 966	2,94,929 11,688	0 11 4	2 12 3 0 13 5	
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FORM No. I .- Statement showing the income of the

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	RUBD	WAN	DIVISION.		Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Re.	Re.	Ra.	Rs.	Rs.	Rs. *	Re.
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•		ĺ	Tr	otal					1,61,626	7,916	9,950 914				*****		8,88,467 43,674
	1	8	Hoorhly and Chi Scrampore Utterpara	nsurah			******	 0,118	22,554 20,827 4,405	4,607 1,725 501	27.1 310	4,056 4,859 885 630	·····	===			34,220 5,590 16,411 6,042 2,299
aghly	{	67	Bandyanari		6,118 5,895 2,250		*****	0,118 5,595 9,950		3,130 406 40		*****				*****	10,411 6,043 2,290
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•	ſ	11	Burdwan		6,919 8,970 2,455	16,015		16,015 6,919 8,970 2,455	34,787	2,810 1,794 108	1,076	2,765		:::::			56,947 8,718 4,078
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	i	15 16	Ransegunge Assensolo			*****									*****		
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	•	13	1		12,006	*****		12,096		1,047	69						13,221
moodd::		20	Boory		8,285			8,236		486	312	801					4,434
	ſ	21 23	Midnaport Tumlook		2,941			2,941	14,606	2,165 155	525	150	*****		*****		28,707 8,096 4,971
"idnapore	{	24	Chattal Chandrakona		2,941 4,671 2,900 2,187 1,516		*****	2,941 4,873 2,990 8,387		******					*****		8,006 4,971 9,960 9,187 1,616
	Į	25 26	Ramjibaupore Khirpai		14,615			1,516	14,600	2,720	825	100	1				48,887
		١.		tal	02,019	16,015	******	76,034	2,66,842	27,123	B,704	13,389					4,87,787
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•	PRIBE.	. 27	T Division. Suburban		177 801			17.881	3,49,968	46,548 1.224	 293	1,427 1,172				*****	4,95,846 28,469 21,847 5,181 5,401 3,518 5,768 3,768 14,100
	İ	29 30	Suburhan  Faranszore  Routh Suburban  Rajpore  Baripore  Joyungore  South Dum-Dum  North Dum-Dum  South Barrackpo  North Harrackpo  Harnack		17,881 17,982 4,171	*****		17,881 17,952 4,171 1,959 8,094 4,403 1,824 19,690 8,275 4,153 8,880 4,316 2,202 3,470 8,114	::::	46,548 1,224 1,683 941 1,367 419 1,802 1,901 1,123	801 09 55		*****				81,867 8,181
		31	Baripore Jovungore		8,004			1,959 8,094 4.405		1,387 419 1,302	181	===	*****				3,601 3,518 5,696
Pergunnahe	_ ]	82 83 84 85 86	South Dum-Dum North Dum-Dum	= ::	1,824		*****	1,824 19,690		1,961 1,124	984	*****	*****				3,768 14,100
		36 37	North Barrackpo Barrack Barrack	Ne	1,824 12,690 8,275 6,152 8,880			8,275 6,158 8 800		456 9,898 1,265 966	78 110	885 1,639	******				8,807 8,885
	١	88 89	Naihati Basirhat		4,316 2,203			4.316 2.202	*****				*****	*****		*****	3,766 14,100 9,807 4,865 28,987 8,283 2,885
		80 41 42	North Harrack por Haraset Naihati Basirhat Taki Baduria Goverdanga	··· ··	4,316 2,203 2,470 3,114			3,470 8,114	*****	895 270		:::::		*****			3,684
		-	To		98,863	· · · · ·		98,868	2,40,963	63,287	1,909	4,628				******	5,54,876
		48	Krishnegar						14,124 13,795 5,813	664 2,129		48	*****	20 880			14,851 16,304 6,110 8,477 4,954 8,261 8,606 2,513 2,876
		44	Krishnegur Hautipore Hantschat						5,813	2,129 297 56 618 132	*****	800	*****	******		*****	8,110
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		50 61	Meherpore Birmagore Chagda	***	2,292 2,878			2,298 2,878		39 221	*****	*****	*****				2,513. 2,876
	•	, ,	To		16,147			18,147	89,282	4,186	82	1,879		400			87,876
- -	{	52 58 56	Jemore Kotrohandpore Moheshpore		8,410	*****		8,410	7,098	909 993	324 4	239 10	*****	*****		*****	10,187 3,565 9,977
100 H	ໂ	84		<b>:</b> ::	2,079			2,070	7,095	188	128	238		-			18,979
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adabedence 8	~}	3858	Lalbagh Jungipore	*** ***	17,993 19,684 4,008 5,311			17,298 19,884 4,008 8,818	*****	758 89	*****	8,841			*****	,,,,,,	7,508 3,401
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***************************************	•	-	Miscrit	ARBOUS	Rискірте			`	,	DEDT.	•	excluding balance.		(column 15) per	ra ia columa 18,	
Realizations under special Acts.	Proceeds of land, &c.	Income from markets fromts, free, sale of re- fuse, &c.).	Conservancy and road cleaning (see, sale proceeds of night-soil, street-refuse, &c ).	Manicipal fines,	Payments for municipal services rendered to individuals.	Grant-in-aid from Pro- vincial or Local funds.	Sandries (rent of muni- cipal lands, recepts from public gardens, &c.).	Total.	Lours.	Deposits (contractors' salaries unpaid, &c.).	Advances,	Total income of year, exc	Total including balance.	Incidence of taration bead of population.	Incidence of income shown per bead of population.	RSMARKS.
- 1		- Re.	Re.	Rs.	Ra.	Re.	Rs.	Ra.	Rs.	Ra.	Re.	Rs.	Rs.	Bs. A. P.	Rs. a. p.	
Ra. 6,886 230	R4. 2,224	3,161	270	2,695			5,105 50	19,841		600	2,370	2,50,629 10,966	2,94,229 11,488	2 8 3 0 11 4	2 12 3 0 12 5	
6,606	8,324	3,161	270	2,742			5,185	20,158		600	2,370	2,61,595	3,05,917	2 4 0	276	
846 757 180 204 149 50 26		72 1,091 61		586 218 84 3(0) 90 30	90		1,590 2,730 2,259 204 497 13 57 29	3,176 5,476 2,495 759 822 93 63 446		50 580 10 20 29 39	10,674 6,626 1,035 1,443 	57,574 46,304 9,139 12,688 6,804 2,456 4,459 2,798	60,015 64,259 13,068 14,061 7,064 3,108 4,663 3,468	1 6 4 1 3 10 6 16 4 0 19 8 0 9 7 0 6 3 0 7 0 0 2 3	1 15 6 1 10 11 1 7 6 0 15 9 0 10 11 0 6 8 0 10 6 0 2 9	
2,501	46	1,936		1,418	10		7,861	13,352		728 2P5	20,510 520	1,42,202	1,68,541	0 16 7	1 8 8	-
1,049 858 241 823 268		1,460	762	288 76 89 83 199	9,017	1,140	9,160 160 115 1,968 863	\$2,796 595 895 1,028 1,204 		201 66 622	3,211 454 1,240 130 5,070	89,567 12,589 8,323 5,519 9,933	98,014 17,047 5,666 8,665 15,619	1 12 1 0 14 6 0 9 6 9 6 9 0 12 8	3 7 0 1 4 11 0 13 5 0 15 3 0 14 8	
2,934	, <u>.</u>	7,460	762 108	554	9,391	1,140	11,072 177 980			500	464 519	8,358 4,941 7,303	9,106 7,446 9,135			
342 177 222	7	46		36 19 88		<u></u>	02	1,234 1,234 369		120	3,130 4,113	7.403	9,135 25,687	0 5 7 0 2 7 0 5 7	0 7 4 9 4 3 0 8 4	
741	17	612	108	140			1,219	2,817		420		8,172	H,448	0 9 1	0 10 7	
1,009 181 196 196 142 156	341	230 1,196 43		351 43 36 23 48 23	136	506 	12,122 566 246 131 90 8	14,599 2,072 516 844 275 272		90 2	1,037 791 892	44,493 5,961 5,387 4,126 2,462 1,788	44,749 G,504 8,613 6,520 5,124 2,049	0 13 7 0 8 2 0 6 2 0 3 9 0 3 2 0 3 10	1 5 0 0 15 0 0 6 9 0 5 4 0 3 7 0 4 6	
1,794	407	1,489		528	186	888	13,158	18,678 81,756		92 2,471	2,710 85,073	64,217	72,629	1 2 2	1 6 8	
18,876	2,004	8,038	1,140	5,568	9,617	1,720	38,527	KL,790	*****							
\$3,970 447 8,490 294 457 226 242 640 392 857 391 110 114 214	90			2,485 119 405 129 121 158 69 816 100 117 61 61 61 100 117 117 117	9,697		\$1,418 2,043 3,17 44 1,70 1,671 95 1,65 5,300 54,00 5,20 1,000 64 88 85 80	77.778 \$,549 \$,338 407 738 1,954 505 475 5,934 1,238 2,765 2,204 420 157 314		61,388 1,132  100 109 200 100	1,808 1,099 2,404 6,830 2,834 63	5,64,512 34,980 5,588 4,134 7,971 6,491 4,350 26,544 11,145 12,393 5,708 2,782 4,700 6,364	6,24,067 35,948 26,553 5,986 4,784 9,726 12,449 5,794 20,550 11,202 13,810 18,989 6,145 4,169 4,735 5,590	1 10 11 0 16 28 0 16 28 0 14 8 0 14 8 0 9 8 0 11 7 0 9 11 0 10 4 0 10 4 0 7 7 0 8 7	8 3 11 1 2 8 0 7 8 0 8 40 1 1 0 8 0 10 8 0 13 4 1 2 8 0 10 12 8 0 10 12 4 0 0 12 4 0 0 12 4 0 0 13 7	
40,840				4,215	9,888		40,648	1,01,992		63,145	10,118	7,36,130	8,16,445	1 2 4	1 8 4	
1,041 571 260 160 234			125	182 77 121 61 89 81 47 11 22	4,632		1,602 7,743 70% 167 809 804 82 2,023 45	7,382 6,391 823 448 453 745 79 3,268 461 21,445		765	10,791 10,791 62 	8,912 5,356 8,279 91,865	28,740 27,718 7,216 4,231 0,808 4,310 8,936 6,703 4,363 99,978	0 8 4	0 18 5	
+ 2,590 740		-				===	847 156 361	1,754 528 652				11,8:1 4,493 4,6:4	15,294 4,750 4,715	1 3 1 0 5 1 0 6 6	1 6 4 0 6 10 0 13 1	
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## FORM No. I.—Statement chowing the income of the

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DISTRICT.		Act under which constituted.	within manicipal									meniolpal	,
Serial number			Population	Br-officio.	Nominated.	Elected	Total.	Non-officials	Europeans.	Matives.	Depotits.	Actual balance.	1
BAJSHAI	Expression	}Act III (B.C.) of 1884	12,000 4,038	:::	28 5	8	25 13	7 3	0 0		Rs. 81	Ra. 18,697 7,280	R4. 18,688 7,280
	Total  Rampore Beauleah Natioro	}Act III (B.C.) of 1884 {	16,688 20,024 9,094	==	30 7 6	8 14 19	21 18	10 8	1 1 1	19	*****	25,907 3,534° 2,672 5,306	26,958 8,224° 2,072 5,368
agopore	Total Dinagepore	Act III (B.O.) of 1884	29,118 12,977 14,883		6 6	9 13 12	15 18 18	7 3	8	11		1,629 947 261	1,629 947 801
	Sorajgunge Total		85,941 6,175 6,514		12	24 10 8	36 15 12		32	1 1 1	5 50	1,198 625† 701	1,848 625† 701
⊒as∫	71 Sherepore	Act III (B.C.) of 1884	10,693		0 6 12	18	27 18	4 7 8	11	1 2 1 3		1,826 5,236 3,306	1,898 5,499 8,309
ipigoree	73 Julpigoree		198,01	=	88	97	165	47	_	58 12		9.848	44,184 9,878
£I	74 Dacos 75 Naraingunge	Act III (B.C.) of 1884	90,10		11	14 8 22 12	21 12 33	3 1	18 11 29	6	8 27 3 18 20	7,497 0 17,545 0 1,104	7,097 17,575 1,804 258
штеефроте {	77 Madaripore	Act III (B.C.) of 1884	22,8	76	10	20	18 12 80 15	7	<u></u>		30 20	0 1,862	258 1,562 2,504 1,907
sackargange {	70 Nalchiti 80 Jhalakati 81 Perosepore	4ct III (B.C.) of 1884	11 -00	92	9 9 10 83	10	9 10	"1 3	8 :		9	842	1,907 222 3 4,687
	82 Nasirabad 83 Muktagatoha 8 Jamaipore 85 Sherspore		10,1	61 95 27	6 3 12 4	13 6 3 8 10	18 9 15 12 15	8 1 8 	12	1	16 8 15 12 15	8,210 642 20 1,223	785 8,310 622 (s)1,346 148 11
Eymonsingh	86 Kishoregunge 87 Hazitpore 88 Netrokona 99 Tangail		18.	146 515	16	:::	16	<sub>2</sub>	14	3		20 6,46	578 8 4,51
	Divisional Total		211,	909		15	1	27 6 8	178 14 10	5	13		
Chittagong	91 Cox's Basar Total	Act III (B.C.) of 1886	25	363 332		11	8 12	. 4	24	-	26	2,40	3,100 L 3,401
Zipperab	C 53 Comillah	} Act HI (B.C.) of 1884	··· { 17	506 438		9 1	9 28	4	14 10 26	1 -	27	1 00	B 914
1. 1	PATEA DIVISION.			.881	. 1		0 80	•	24 7	8	27	556 8,00	7 8,560 1,750
Petna	96 Blarh 97 Belur 98 Dinapore Nizamut 99 Khagoul	Act III (B.C.) of 1884	<u> </u>	,,968	<u> </u>	<u>.                                    </u>	8 31	=	10   41	8	= =	80 %,16 586 8,9	9,58
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Municipalities in Bengal during the year 1887-83.

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(Articles of food or drink for men or ani-	(Animals for slanghter.)	(Fuel, lighting, and	(Bailding materials.)	(Druges, States, and species.)	Class VI.	(Cloth.)	(Metals.)	Total.	Arrest collection for the previous year.	Collection for the current	Penalties.	Total.	Arrear collection for the previous year.	Collection for the cur-	Penalties.	Total,		Total, including balance.	noidence of tambion (only bead of population,	ncidence of income abown in per head of population,	Spara
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FORM No. I .- Statement showing the income of the

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−ų oy disti	- 1	Serial number of municipality.	Name of Mus	ICIPALI	TY.	Tax on persons socording to their circumstances and property.	Water-tax.		Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals,	Tolls, &c.	Tax on musical proces-	Tax on brick or lime kilts.	Tax on other dangerous trades.		Noted Income from texation.
	HRLAS		n Divisios.			Rs.	Ra,	Rs.	Rs.	Ra.	Bu.	Rs.	Ra.	Ra,	Rs.	Rs.		Rs.
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		•		Total			12,217		19,917	38,779	16	506						60,980
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<del>الكتاب</del>	₹	49	Berajgunge	 Motel		14,885			7,740		1,601	716	208					12,185 25,500
	5	70	Bogra	Total 		4,150 2,562			4,180 2,682		1,699 848	108	1,275 112					7,207 8,537
	₩.	71	Sherepore	Total		6,718			6,712		2,549	108	1,887					10,744
geore	•••	73	Rungpore			329,3			5,912		2,083	495						8,490
gores	•••	73	Julpigoree	***		4,106 56,225	19,817		4,106	38,779	1,987	3,015	6,634	******				1,58,513
	T) o		Divisional IV:s10#.	Total					100,441							-		
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-14-55B pre	.,,(	75	Naraingunge	Total						66,644	3,724	2,088	14,118					1,24,114
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	,(	77	Madampore	Total		10,800			10,500		91		1,254					13,621
	(	78 79	Burrisal Nalchiti		:::	9,728 1,832 2,081		====	9,718	*****	211	96	1,312					18,471 1,926 2,081
Backergunge	{	80	Jhalakati Perosepore		:::	8,128			2,041 8,126	*****								6,160
		1		Total		16,767 8,868			16,767 8,168		878	187	1,406					20,638 18,633
	ſ	82 83	Namirabad Muktagatoha Jamaipore	·		4,989		·	4,939	*****	616 420	 161				*****	******	4,636 8,883 4,636 8,738
Mymensingh	{	85 86	Sherepore		:::	4,047 3,788 1,428			4,047 3,732 1,426					-			*****	8,738 1,426 8,894
٠,		87 88 89	Natrokona Tangail		:::	1,428 3,896			3,394	*****			<b>A</b>				*****	8,864
	١	"		Total		30,810			30,810		1,711	348						87,974
		l	Divisions	Total	•••	\$8,877			58,377	66,664	5,737	2,482	16,778					2,01,847
Chittegong	жт }	1 90	Chittagong T Cox's Bass	owa	40	1,728			1,728	12,647 420	1,809	399	6,339 405			*****	******	20,584 2,546
	<b>"··</b> }	91	COX 8 BARRY	Total	er-	1,723			1,723	18,967	1,309	899	6,634					23,132
Monk holly		. 92	Noskholly .		Ą					3,855 0.007	\$29 899	247	1,288					8,975
Tipperah	{	98 94	Comillah	ah	•					4,394					******			16,483 4,894
		1		Total		<u> </u>				18,401 50,018	2,450	247 646	1,233 8,045	*****		*****		19,977
		1.	Divisions	l Total	•••	1,728			1,723		2,450	-	0,000					40,000
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Patros						12,244		A	12,261		*****	*****					1,,,,,,	******
	1	99	Dinapore Nia Khagoul .	• . • • •	•••	17,871			17,871	77,801	6,851	5,139	17,720	1,864			1917-1	1,96,885
		1	Gra	Total	•••					34,188	8,872	1 190				*****		38,125 6,191 3,667
Oya		100 101 102	Gya Tikari Daudnagar			2,338			8,353	6,191		8						-
			1	Total		2,333			2,888	40,324	3,906 2,266	1,128						47,785
	. 1	103	Arrah Huxar		•	16,796 5,287 4,207			16,788 5,287 6,297 6,298		400 806		6	*****		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		5,648
Statushed		108	Samerani	11 11 11 11 11 11 11 11 11 11 11 11 11	501 501	5,287 4,207 6,222 2,258 3,189	:::::	******	8,358 2,358 2,139		867 		448	121-124 121-124	17/418 101-02 201-01	111111		19,008 5,668 4,575 6,590 2,506 3,606
	, ,	103	Lugdispore	Total	•••	27,071		*****	87,079		8,649		548					61,270
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## Municipalities in Bengal during the year 1887-89.

			AND THE	16	77 N. W. W. W. P.					17		18	19	20	20.	**
		•		ARROUS	RECRIPTI	) <b>.</b>				Dept.	•	excluding balance.	•	(column 15) per	n in column 16,	
Realisations under appeal Acts.	Proceeds of land, &c.	Income from markets (rentz, fren, sade of refuse, &c.)	Conserrancy and road cleaning (feet, sale proceeds of night-soil, atreet-refuse, &c.)	Municipal fines.	Payments for municipal services rendered to individuals,	Grant-in-aid from Pro- vincial or Local funds.	Sundries (rent of muni- cipal lands, reveipts from public gardens, &c.)	Total.	Loars.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year, exc	Total, including balance.	Incidence of taration (, bend of population,	Incidence of income chown per head of population.	Roualte
Re.	Ra.	Rs.	Re,	Re.	Rs.	Re.	Re.	Rs.	Ra.	Rs.	Re.	Re.	Ra.	Rq. A, P,	<b>Ba.</b> A. P.	
809 5:28		2,946		899 77	1,185	7,534	41,136 75	83,211 674		6	7,622	1,17,288 5,211	1,35,946 12,491	4 11 8 1 1 11	9 18 4 1 4 8	
1,824	1	3,346		385	1,185	7,534	41,211	53,685	****		7,622	1,22,499 26,768	30,002	8 19 10	7 10 3	
1,498 302	*****			94		1,383	8,965	4,091 4,239				11,632	13,704	0 12 1)	1 6 5	
1,800 519	<u>. 1</u>	73	960	453 142	227 771	1,383	18,750	8,359 16,217			1,603	85,635	45,706 36,664	1 1 7	1 6 I 9 11 8	
496 550	,			88	<del></del>		2,171	2,608 1,484		126	1,354	17,508	18,455	0 14 8	1 2 9	
886				126			3,067	4,179		803 428	1,574	13,982	14,288	0 0 3	0 10 7	
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768	900	.,	258	110			1,842	8,575		190	2,980	18,039	29,468	0 10 2	1 8 0	
878							1,038	1,916			468	12,814	16,122	1 8 0	1 9 10	
7,210	901	* 2,369	1,813	1,880	2,188	8,917	67,063	91,286	1,000	724	20,214	3,71,967	3,16,171	1 + 1	330	
1,670	30 587			590 593	:::::		23,514 1,791	25,804 2,671		24	2,381 1,260	1,85,986 30,298	1,35,834 87,965	1 4 1	1 911	
1,670	617			888			25,303	28,475		24	3,641	1,58,284	1,73,829	1 6 2	111 8	
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1,627 530 762 534 419				10 10 48	72 176 118	====	2,791	4,559 710 1,440 653 681 267		30	148	18,370 5,635 7,002	19,155 8,865 7,894	1 4 7 1 3 4 0 6 0 0 8 0 0 4 7 0 4 10 0 4 0	1 6 0 1 6 0 0 7 7	
584 419		43		1	170	82	41	681		94	1,394 845	5,206	8,505 7,024 7,914 5,311	0 8 0	0 6 7	
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729	******	*****	*****	77	24	104	1,304 313	1,405 1,145	141 111		1,024	16,884 6,563	17,619 6,847	0 4 0	0 6 0	
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664 24		4,700	*****	26 46 U	*****	908	408 77 861 886	8,600 493		*****	****** ******	13,306 3,399 2,601	19,116 3,878 3,867	0 4 6 8 8 8 8 8	0 8 9 0 7 6 0 4 8 0 8 8 0 8 8	}
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Co	ttaci			.}	188	ment.			Act III (B.C.) of 180	<b>»</b> }	11,28 16,71	3	:	18 12	=	12 12	2 8	10	i	11	1	94 462	46
·					34	Kendrapa	ra Tota				70,8	-		30	13	48	16	20	-	36		6,562	6,58
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## Municipalities in Bengal during the year 1887-88.

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## FORM No. I .- Statement showing the income of the

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4,80,053

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	•	:	Minoril	TABOR8	BBOETPTS.					DEST.	•	excluding balance.	•	(column 15) per	n in column 19,	ż
Besitations under gperal Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conserrancy and road cleaning (feet, sale proceeds of night-soil, street-refuse, &c.)	Manieipal fines.	Payment for municipal services rendered to individuals.	or Loc	Sundres (rent of muni- cipal lands, receipts from public gardens, &c.)	Total.	Loans,	Deposits (contractors' salaries unpaid, &c.)	Adrances,	Total income of year, exc	Total, including balance.	Incidence of taxation ( bend of population.	Incidence of income shown per head of population.	Remares.
Ba. 578 165 120 118 976	Ba.	Ra. 788 595 	Rs	Ra. 241 45 38 61 395	Re.	Rs.	Ha. 4,058 452 1,007 5,667	Rs. 5,639 1,059 108 1,276 8,124	Rs.	11s.	Rs. 74 26 100	Rs. 83,868 0,273 2,942 5,138 45,721	Rs. 88,401 6,854 4,168 5,102 49,525	Ha. A. P. 0 10 5 0 3 0 0 2 5 0 4 6 0 6 7	Rs. A. P. 0 12 6 0 4 0 0 4 0 0 7 8 0 8 0	•
768 226 275 1,369	2 :::::: 2	3,300 142 1,544 3,995		235 9 297 471			888 611 1,367 2,899	4,902 1,621 8,413 8,636		182	5,981 	\$3,815 4,738 9,396 47,414	37,418 5,501 10,185 53,104	0 5 8 9 5 1 6 5 5	0 8 0 0 6 6 0 9 2 0 8 0	
 66 	9 0			410 76 91 577			96,069 437 957 28,862	27,893 593 1,648 29,684		2,906		81,868 11,484 6,704 68,454	62,531 14,627 8,390 85,548	0, 6 9 9 10 6 9 6 8	1 7 2 0 11 2 0 7 11 0 13 11	·
1,006 1,006 1,782 9,465	8 	876 876	51 51	19 203 222 6,133		660 660 3,5×2	1,392 1,913 3,305 49,986	2,973 3,061 6,904 89,105		37 37 4,475	2,700 100 2,500 24,540	10,843 10,780 21,623 4,52,696	11,601 12,099 23,706 5,10,149	0 7 6 0 5 0 0 5 10	0 15 10 0 8 1 0 10 8	
1,062 270 200	 101	4,365 87		1,540 581 23			2,904 151 17	9,861 1,190 336		 69 9	925 945	40,585 14,841 4,845	44,676 17,848 5,201	0 8 10 0 13 4 0 6 0	0 11 0 0 14 10 0 8 8	
969 587	107. 18	78 78	26	2,144 296 159 893	306		3,103 22,084 192 23,276	23,686 (153 24,619		78 256 100 355	1,070 6,823 186 7,009	76,558 4,258 80,846	79,171 6,557 66,028	0 10 8 0 8 7 0 10 6	0 11 11 1 1 11 0 12 1 1 1 6	
1,479	<sub>2</sub>	1,860		134			8,681 8,681	6,654 2 8,656		10	562	19,7% 1,906 	25,458 2,105 25,463	0 18 8		
820 619 1,439		1,695		206 5 211		::::: <u>:</u>	1,061 114 1,175	8,722 788 4,460		283 94 877	330 80 890	11,742 3,073 14,815	12,201 3,620 18,821	0 8 11	0 13 10	
1,199 7,270	116	980 980 8,405	26	111 80 191 8,073	806	450 450	1,495 482 1,917 82,151	3,349 2,388 4,737 51,859		820	551 551 9,579	5,807 8,693 14,490 1,91,644	11,561 8,63d 20,195 2,15,282	0 11 4	1 111	
1,557 939 953 1,840	848	1,109	<u> </u>	1,046 89 116	B,208		\$,096 90 404	11,079 368 933			8,631 "1,798	41,494 3,248 7,978	47,500 3,342 6,438	0 4 1	8 8 7	
367	343	1,192 968 833	<u> </u>	1,901	5,205	4,000	2,590	12,380 17,610		1,089	1,383	89,718 84,700 19,807	59,281 36,844 14,94	0 15 5	1 0 0	
2,806 558 578		1,466	124	1,626 128 18	5,805 680	4,000	6,103 63 269	31,144 9,908 1,044		1,811	7,413	99,784 10,788 5,778	10,787 7,109	0 7 10	8 17 5	
988 880		2,99 2,18		146	630	481	901	4,087		46 151 879	1,428	16,162	16,86	0 8 1	0 18 11	
814 8,000 1,00,07		 D 6,04	4 194	85 347	630	488 966 94,798	8,639 8,10,848	1,518 14,606 8,68,060		978	179 1,897	8,776 46,961	4,75 51,86	0 8 9	8 0 10 0 8 0 18 0	, .
			- 1 Am, 1940	20,200	80,1981	24,718	B) 10/0/0	0,00,000	1,000	79,616	1,00,031	20,25,067	20,04,36	`  ` <b>'</b> ''		

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(0)	(4)	(a)	S	(g)	(A)		(6)		Ŋ
		blishment))	(setablish-	(ortablish- of water.	(establich- sand rogalr c.).	1284	Conservance		(cestablish-
1		Perfection (ettablish	Water-works meat, repairs).	Road-watering (e mesh, parcinase carte, repairs, &c.)	Road-cleaning ment, parchase s of dust-bins, &c.	Batablishment, pairing pairs, parriage curts, dry-carth, la for burying nigs soil, &c. j.	Returds, &c., of or over-sascesmen	Remissions of cos	Druinage works ment, repaint,
a.	, Ba.	24, 380	Ra,	Ra,	E4,	Ba.	Ra,	Ra.	Ra. 7,989
3,458 378	2,199 885	80	1,901		16,784	8,149 841	****	*****	*****
8,896	9,954	419	4,983	1,018	17,450	8,990			7,999
617 46	3,874 1,178	147 116	1,385	40	944 579	4,040 1,187		*****	49
668	4,583	261	1,478	1,088	1,553	5,297			771
341	8,020	243	1,470	595	600	3,048	*****		14,876
194 114	1,539 2,584	86 84	1,478	51	1,895 510	8,367 2,761	****		1,695
208	8,803	144	1,478	81	1,885	6,168			1,718
****	1,413 600	51 22	60 34	215 22	************	779 336	*****	*****	154 264
	2,073	73	94	287	814	1,105			878
594	2,098	188			728	1,520	·		2,796
690	1,606	35	7,888		907	8,583			28,513
6,071	20,080	1,518	7,388	1,914	23,871	29,596			40,043
70	17,488 1,055	260 59	18,580	1,101 900	10,393 1,924	81,088 8,977	******	******	1,757 9,683
79	18,490	819	13,580	1,810	18,517	61,010		111111	4,890
-	1,324		946 197		147 50	2,560 981		*****	581 200
-	1,971		1,143		197	8,541	*****	*****	781
,	8,605	54			1,087	5,931			1,200
	894	12			216 345 278	 1,117	117114	******	50 41
	4,109	GG			1,874	7,048		*****	1,390
-	4,790	50	278	935	548	3,598	1	,	353
	453 417	11 46	15	*****	118	819 279 88	*****	******	27**** 289
	1,107 438	*****	561	 	194	67	51 	, 	13
****	W1114 '	15	*****	*****	49444	88	*****		162
	7,304	125	849	235	885	4,407	82	41111	555
70	21,965	907	15,576	1,545	15,148	56,006		*****	7,685
<b>8,96</b> 1	4,434 300	197	82 16	204	******	8,844 1971	******	*****	<b>203</b>
3,291	4,794	197	100	. 204	*****	6,918		****	808
	1,148	99	945	184	100	247			986
29	2,100 708	60 60 -	****** 52	\$76	817	7,091 842	*****	****	- ""148
30	2,80%	180	12	376	817	7,483	******	<b>31794</b>	146
1,160	8,736	418	. 896	768	1,017	14,885			687
197	23,164 1,636 3,530	516 55 115		8,886	\$7,919	708	*****	421010	1,450 95 137
99 886			parets	88	1,198	8,019	*****	******	127
-	111611 121611	*****	Piters	*****	101111		*****		,
677	36,048	785		5,028	29,110	2,715			1,081
1,781	4,648 85 601	· 255	601434 674444 13477	1,483	1,646	16,790	*****	*****	677 190
1,721	8,976	334		3,488	1,848	17,569	Mayor	****	817
8e) 98	8,718 8,266	. 140		440	*****	7,887 1.887	******	******	480 18 344 - 60
718		140 91 82 120 40	P7104 11114	47	474	7,867 1,857 679 2,870	******	54440E	344
	1,740 685 673		30	***************************************	91 466	247	*****	. 46	349
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PUBLIC MEAN		PUBLIC INSTRUC- TION.		•	PUBLIC CO	PARTERIOR.			1
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Markets houses ment,	Public go Network of seeds well, p	Omtribution	Estabilisjunest.	Construction	. OB	OSber n	Pres de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant d	*	į
· Ba,	Rs.	· Ra,	Ba.	· Ba.	Re.	· Ba.	· Re.	- 32/	
870	;	600 600	294	14.479 319	****		108	1,188	#P+4
870 154		1,200	791	15,098		185	104	1,888	*****
154		8,017	984 1,986	4,625 1,839 5,954		18		70	******
		840	1,229	8,278				98	
51		800 635	456	2,007 2,631			*****	1,481 836	
81		938	456	4,728				2,019	m
	146	701	041 89	1,435 818	1,196 189	******	*****	941 136	
*****	146	1,102	740	1,953	1,365	 951		108	
'4				226		38		480	***
1,645	147	7,611	8,775	83,117	1,865	429	127	5,093	
199	2,112	730 1,771	5,554 864	16,618 7,847	******		343	1,819 263	
199	2,112	2,401	6,418	23,963			848	8,182	
*****	104.1	96 863		906 1,731	81		1		*****
		689		9,797	\$1		1		
******		135 892 653		3,576 908 308	******	*****		875 5 36 61	011101
		300		5,102			*****	477	914W
		704		4,908 1,158			,	117	01700
*****		1,020	180		500	e70	*****	265 255 73 91 21	******
*****	190	681 43 140	******	609 146 539	******	******	******	*****	*****
	186	3,801	180	7,967	500	570		8770	
199	2,968	8,461	6,596	29,761	881	870	848	4,990	
M	187	6,881 415	1,726	5,85g 543	1,516	97	000101 , 001111	971 198	
	167	6,746	1,726	6,394	1,616	97		46	
	****	- 60	180	8,987		*****		206	*****
	89	404	385	8,973	58	11		89 816	*1140
*****	217	7,210	2,291	10,767	1,674	300		666	
	1,768	1.901		80,919		·		1,687	
19		348 1,020	655	1,0 <b>3</b> 9 1,696	******	******	P(41)	151 456	*****
1000	3 800	-41741		90 884		******		8,178	******
19	1,768	8,859 474	565	35,684 · 7,696	*****	*****	110		gaquad Tan'upb
,	*****	ea		278	***	1,910	brend brend	1,688 409 121	******
		53.8	80	7,886		1,210	1210	9,508	100410
565		585 196 1,506 Sho	444 74 180 168	*****	toria borrá Portel	1,850 1,876 99s 6,163	******* # *******	2,500 806 64 846 640	, etc., 100 penting
inni Junio		1,506 5n0	168 60	endere Entern Harridge	****** *****	6,183 ****** 88	****** ******	74	eyers suly: suly:
204	*****	2,505	946	*****	******	10.544		8,400	
		E2 7 7 1		r		. 1	3.3 5.4		

#### FORM No. II.

## STATEMENT OF EXPENDITURE

01

MUNICIPALITIES UNDER ACT III (BC) OF 1884

FOR S

1887-88.

## FORM No. II.-Statement showing the expenditure of the

1	T :	T	<del></del>	7	•	8			AND DESCRIPTION	7	-		<del>,</del>
<del></del>	$\dagger$	†		-				!		,			<del>-                                    </del>
			•				GEWERAL BOT		P	ublic Sapert	•	(a) "	(8)
FAME OF DIMPRIOR,	Serial number.		Name of Runnelgality,		Balance from previous year.	Income during the year,	Office establishment, Inspec- tion, Honorary Megistrate's Establishment, &c.	Collection of municipal taxes including octor (cleabilish- ment, purchase of account bo-lat, puper, morey boxes, repair to outposts, &c.)	Fire (establishment, pur- chase of fire-engine, buck- eta, repairs, 2c.)	Lighing (establishment, purchase of lamps, oil, re- gairs, &c.,	Police (setablishment, pur- chase of closhing, lanterza, &c., repairs to outposts, &c.)	Registration of the suddential	Buildings and other works (ffeetion of alsogator- ffeets, incluse, &c.)
Avi	ED WAI		IVINION.		Re.	Ra.	Re.	Rs.	Ra.	Re.	Re.	Re.	Ba.
Howesh	{	2	Bali	=	48,800 722	9,50,629 10,966	16,760 997	8,042 875	6,148	38,564	11,072	917	95,193
	Ι.	8		- -	44,392 2,441	2,61,595 57,574	17,757 8,596	6,417 1,098	6,146	83,554	11,072	217	26,123
	( .	•			17.955	46.504	9.898	2,901		4,700 1,875		288	8,910
	11 1	5	Utterpara Bandyabati		2,861 1,425 200	9,139	1,028	357 823	*****	805 879	 	88 88	········· 41 ;
Bookhly	11 1	8	Kotrung Hansberis	=	124	6,886 2,456 6,430	926 438 578	545 153 281	8	 		198 48	25 !
••	1	Ò	badanadel	" .	26,389	1,41,203	10,583	94					R7e
	١,		Burdwan	_	15.447	80.567	5,594	1,905	250	1,853		1,237	4,82
	[] ]	3	Culua Cutwa	=	4,458 242 1,545	12,559 5,523 5,519	198 163 208	581 452	*****	561	 		2,G
Burdwan	il i	5	Ranergunga	-	5,586	9,933	511	907 483	******	441	******		******
	1		Total		27,389	1,18,931	6,784	3,580		2,355			2,088
Bankoors	5 ;				750 2,505	K,356 4.041	1,014	303 311	18	383	*****		8
Delitoria	iji	10	Sonamukhi		1,632	4,041 7,303	462	341				33	371 3,000
Beechboom	١.			"	8,057 3,276	\$0,600 5,173	1,874	935	15	383			3,489
Beerbhoom		20   21			970	44.493	647	1,943		273		745	65
Midnapore	11 3	23	Tuminok Ghattal	-	543 8,276	5,961 5,887	421 413	279 276	194	· 49		141	98
astatispore	11 2	14 25	kamjiban pore	-	1,894 9,662 261	4,126 2,462 1,78s	265 189 92	830 262 257			100.00	45 11	181 800
	Ϊ.	-		_}	8,413	64,217	1,975	8,347	194	102		196	74
	į	1	Divisional Total		1,14,885	6,07,717	89,300	20,810	6,611	45,139	11,072	1,686	W,
		_		ľ									
Prastp		17 i	Anhurhan		59,855	5,64,512	87,065	12,469	27,181	87,848	89,504	1,844	
	11 3	88	Baranagore South Saburban	=	1,619	31,319 24,980	1,491	2,317 2,717	101001 101-01	3,476 1,052	******	174 128	******
-	11 8	80 81	Ratripore	=	399 570 1,755	6,588 4,184 7,971	488 492 411	372 183 228		101107	*****	1	*****
	11 2	32 33		=	8,997	6,401 4,360	524 474	475 887			* ******	60	
34-Pergunnahs	ii i	84 35 36 37	North Barrackpo North Barrackpo Ba nast	re	1,444 —84 67	26,564 11,143 12,894	1,018 1,112 618	1,470 1,098 998		*****	*****	180 86	4,485 443 806
	11 1	38 j	Maibati		1,416 3,620 487	12,894 15,869 5,708	618 739 401	1,234	80		******	*****	806 460
	11 4	39 40 41	Takt	••• }	1,637	2.134	68 417	629		41	******	3	10
	Ч	43	Goverdanga	=	200	4,700 5,364	304	440		,,,,,,		86	
			Total		80,849	7,86,180	47,074	28,007	27,261	41,418	80,504	1,985	6,363
•	il •	48 44	Kishnaghur Santipore	::	3,281	92,459 36,251	1,859 1,870	1,575 1,195	*****	456	*****		936
	11 :	45	Hannghat Nuddea Kushtea	=	816 194	36,251 6,935 6,037	856	305 492	******		*****	*****	80 949 188
Nuddes	-41	47 45 49	Komarkbali Melusnora		1,194	5,613 4,026 8,913 5,858	363 280 260 152	588 472 882	******	*****	******	*	*****
,	1	51) 51)	Birnagore Chagda	=	44 347 1,084	5,854 8,879	152 864	503 892	******		*****	*****	
			Total		8,113	91,965	5,859	5,878		466		4	1,874
Jeanire	. 11.	68 58	Jessora Kotechandpore		8,403 857	11,891 4,098	881 470	998 239	******	\$19 192	******		*****
	1	й	Kotechandpore Mohesbpore	•••	657 161	4,098 4,636	421	401					
		85	Total Khulus	**	4,841	90,51A 6,808	516	1,023		711			
Ebulna	-31	56 57	Chanduria		159 172 c 758	4,117 2,287	419	852 433		33	*****	18	68
• •	9	<b>56</b>	Debhatia Total	•••	80	1,853	82	880		*****		*****	
*	٦	50	Herbampore	•••	1,099	15,151	1,154		90	1,503		19 78 484	23,6
Monrebedatud .	}[	朝朝	lungipose		8,894 18,485 1,855	\$7,086 \$1,886 8,894 6,714	1,658 1,476 889 448	1,641 1,771 413	16	1,823 1,841 15		60	
	4	est.	Kandi	•••	1,855 859			300	10	3,676	*****		
	1	4	Divisional Total		1,18,595	78,700	8,099	59,103	\$7,807	45,480	30,404	2,000	
	1		Y Y		-84	1	1	}	1	1		<u> </u>	8-

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## Conservancy.		•		,	Public :	Health.	,		•		]
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67         3,776         196         647         66         1,988         9,988          300         1,961           188         -677         80          151         271          122         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213         213	99	3,147 607					2,554 268			- 17	
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DISTRICT.	١.	Mun	icipality.	-	\$48	45.22	echools			roade.	#				9	
	Serial number.			_	Markets and slaughter- boness (establish- ment, contingoncies.)	Public garden (setab- lishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	Contributions to		Establishment.	Construction maintenance of	Other (new) works	Other repairs.	Survey of land.	Other charms rewards, &c.)	P	funds
Bu		DIVISION		-	¥2"	Α	1	+		Rs.	Ra.	Re	Ra.	Rs		Ra,
DALMP *** ***	{ }	Howrah Balt	Total	=	£a. 480	Rs. 185	Rs. 1,99	8	Ra. 6,510	39,650 2,150	11,238	10,466	*****	**************************************	, :	****
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fidnapore .	"][ ]	24   Chund 25   Lumji 26   Khup	rakona - banpore si		80 11		155 567	904 867 ,020 720 576 500			268			. 1	36	******
			Total						24	677 600 197			_	:	,838	
	ì	Divisi	ional Total	".	50			,604	9,288	6,664 \$12,822	15,45	_	06		,886	
Page	(DRECY	DIAIRION	r.		1,00	2	712 8	-				_				
	- 11	27 Subur 28 Baran 29 South	ban agore Suburban	Ξ		١,	,235	8,000	80,842	77,023	17,47	7	, :::	:   '	1,962 472	*****
٠.	- 11	Danie	2000	••• [				1,460 644 384	8,118	7,900 8,635 2,100	1,90			1	396 131	*****
34 Pergunnaha .		35 Houth	Dum-Dur Dum-Dur Dum-Dur Barrack	n			35	540	 116	1,180 2,500 59	8:	3		eu )	97 91	*****
se Lackstimm	" ]	83 Bouth 84 North 85 South 86 North 87 Baws 88 Nails 99 Hasir 40 Taki 41 Radu 42 Gover	Barrack Barrack	pore	******		:	892 884 1,760	*****	77,022 7,900 8,633 2,107 1,180 2,500 59 1,80 4,57 94 2,07	37		117	1	896 131 60 97 91 86 607 349 128 209 238 990	, ,,,,,,
	1	87   Ba-us 88   Nailw 89   Hasir 40   Taki 41   Hadu	hat	=			:	1,105 548 455		2,07 25	6	******			209 238	****
	IJ	41 Hadu Gover	roungu	Ξ			8	1,750 1,105 548 ,455 1,421 281 524 442		1,16 58	8	*****		=	118 129	****
			LatoT			_ -		14,950	84,18	1,27		-	897	80	8,181	• '
		43 Kishi	naghur pore khat ica arkhali erpore agore	::	,	_			1,08	1	90	-			203 905	****
Nudden		45 Hants 46 Nude 47 Kush 48 Kum 49 Mehe 50 Hirm 51 Chag	ica	1		-	77	8,158 546 198 830 489 290 250		2 5,56 5 . 6,6 1,8 1,5 2,6 8	70 78		190		190 94 199 56 80 88 149	## · · ·
		49 Mehe	erpore	1 1 1 1			45	850 489		2,8 8	38			-	55 80	****
	٦	91 Cired	Total					250 36		1,4	96 85	****				
Jessère	_{1	53 Kote	ore chandpore eshpore		-		269	10,285	1,4						9,000 404	
	-1	54 Moh	eshpore Total		- ::::		83	210 868	9	75 1,4 79 7	08 22 06				79 161	9921 9441
•	d	50 Khu	ins		-	<del>- -</del>	58	578	1,1	84 2/1	31				148	
Ebulus	{		hira ndoria hatta	**				176 177	B411-1	1,5	195			**** <b>3</b>	40 133 106	***
		• ]	Total	·				890	*****					5	409	
. Moorabadabité	{	63 / 3702	iampore bagii giyore	**				1,180 1,468						erins	900 454	7
	4	69 Kan	gipare di Total		-  ==			1,458 1,915 1,980 778	1.	50 1.	107 126 159	163		area .	100 134	***
		19 ivi	nional Tota	-		m		6,406	9.5	9,	681	168		- depicture   design	1/80	
	- 1	. 14 - 1			-	4 : 4	-	31,600	10,	1,00	46 19	988	478		-mark	1

## Engal during the year 1887-88.

	•	18			18	14		.16		, <b>to</b>
*	•	Dant.					Balance	AT CLOSE (	TEAR,	•
1	Iften	pat.	attached,	8 3		-	1	. 1		
Loun, instainents paid ing the year.	On account of hast year.	On account of current year.	Deporits (salaries attaces	Adrances (on soveme o departmental works, &c.)	Niscellaneous.	Total expenditure.	Deposits.	Actual municipal balance	Total.	Hamarra.
Re.	Ra.	Ba,	Ba.	Ba.	Ra.	IIs.	* Ra.	Ru.	Rs.	,
2,500 590	449	8,000		2,490	5,390	1,80,728 11,231	*****	12,901 467	18,501 457	
3,000	440	3,000		2,490	5,890	2,91,959	600	13,338	13,958	
	*		415	4,665	2,510	55,562	659	8,794	4,453	
		:::::	20	287,1 1,681,1 1,681	438 469 15	45,321 9,382 18,267 6,673 2,180	705	18,233 2,621 743	18,938 2,621	
	*****		50 84	85	1121	6,673		391 922	2,621 794 301 928	
				1,080	#1 14	6.38 b	:::::	179 57	179 57	
			500	14,355	3,568	1,49,180	1,403	26,658	28,881	
6,000	167	5,109	596	546	1,847	75,543 13,119	1,102	19,869 8,989 280	20,471	
			63	2,850	1,847 169 850 46	5,285 4,294 6,219	60	280 2,591	3,92A 284 2,591	
			:	\$30	879	8,219	66	7,534	7,800	
5,000	167	5,102	609	5,278	2,291	1,08,400	1,223	83,642	84,870	
			214	464	29	8.003	239	864	1.103	
			135 75	519 480	34 104	8,047 7,781	65	1,351	759 1,881	
			4154	1,418	166	22,476	501	2,900	8,213	
,			,		70%	6,800		1,048	1,648	
		••••	2	1,527 853	220	43,439		950 760	950 750	
						5,705 5,812 6,442 8,246		3,331	750 8,851 1.078	
*****					85 149 23	8,246 1,611		1,878	1,078 1,878 538	
				8,025	577	64,084		8,545	8,545	•
8,000	618	8,102	1,594	26,481	12,784	6,81,957	3,535	87,080	90,595	
		l								
*****			87,244 832	1,106 2,369	24,675 1,496 519	5,67,636 33,439 24,831	45,443 200 1,135	11,5RP 200 487	57,032 509 1,522 235	
****			200	200		6,751 6,089		235	235	
*****	*****	*****	100	8,745	175 216	5,853		643 2,873 6,618	648 2,873 6,613	
*****		******	1 240	7,465	285 277	5,953 5,475 4,686 26,362 11,038 13,131	*****		1.108	i.
*****	*****		******	2,981	433 749	11,038		148 164 079	148 164 679	ı
*****	*****		165		283 277 282 433 749 044 93	10,023		8,944 531	8,964 681	ı
*****	******		1,009	1,836 1,836	129	10,023 5,614 8,313 4,052		850 85	6,964 681 866 83	ı
			*****		102	0,000		, 140	- 140	1
*****			80,688	20,613	20,308	7,84,834	46,678	85,338	81,211	ı
14147			\$,578 560	200 9,146	783	25,637 37,418	265	103 61	105 206	ı
****** ******				5 6	92k	8,911 8,937		1,889	1,838	
*****	*****	******	*****	5 62 125 576 948 20	\$5 96 110 124 1,925 300	22,147 37,412 8,911 3,937 6,494 2,488 8,626 4,865 4,087		884	824 1,372 330 858	
	*****		*****	94R 20	184 1,985	8,628 4,865		1,872 330 838	838 838	
*****	_====	·	8,188	*****			203	4,966	5,331	
		<del></del>		11,174	3,580	91,747		2 542	8.653	
	*****		*****	1,946	907 907	8,374 4,318	*****	1,876 397	1,876	
<del></del> -		*****		1,946	957	19,494		8,395	8,895	
		****	10	1,934	80		75			i
*****		*****		50	744	5,611 3,991 2,629 1,765		1,581 384 487	1,456 864 - 467 118	
			<del> </del>		61		20	143	2,445	
			- 24	-	285	13,805	. 100	2,845		
		1 *****	******	400 827	979 594 \$17	25,652 38,643 8,297 6,683		5,398 91,467 1,592	5,398 \$1,497 1,888 091	
*****	*****	*****		شعر إ						
	****** ****** ******	111111	51	100	*****		11111	1,592 491	STREET, SQUARE, SALES	
64555 49455 49455 49455		*****		100 50 877				29,025	29,018	

#### FORM No. II .- Statement showing the expenditure of the

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	1	.		1	1	Gun	BRAL		CBLIC SAPETI			
	-			1	1 .	RSTABLI			•		(a)	(8) .
RAME OF DISTRICT	<b>5.</b>	Serial number.	Name of Municipality.	Baknce from previous year.	Income during the year.	Office establishment, inspec- tion, Hendersy Ragistrate's establishment, &c.	Collection of numicinal faxes, reclaring octros (establish, ment, purchase of account hooks, paper, money-boxes, repair to outposts, &c.)	Fire (establishment, pur- chase of fire-engine, buckets, repairs, &c.)	Lichtine (establishment, parchese of lamps, oll, repairs, &c.)	Police establishment (pur- chase of olothing, lastieria, &c., repairs to ontpost, &c.)	 Reportation of births and desilar.	Buildings and other works (creation of simplifier- houses, jatrints, &c.).
*	4300-		DIVISION.	Ra	Ra.	Řa.	Ba,	Re	Ra.	Re.	Re	Ra.
Darjeeling	{			18,688 7,280	1,17,98R 5,211	19,580 801	4,054 478		2,579 216		193 66	8,796 178
-		1	Total	25,938	1,22,400	20,081	4,518		2,755		249	8,964
Anjabubye	{	65 66	Rampore Beauleah	3,934 2,072	26,768 11,632	2,042 767	1,904 888	94	707 501	·	579 97	:::::
• .	,	-	Tota	5,306	38,400	2,800	2,462	94	1,208		660	
!sagepore		67	Dinagepore	1,029	80,088	1,416	600		844			1,000
Fabus	{	69 69	Pubna Serajgungo	947 801	17,508 18,963	818 868	1,849 363		921 637		127 72	******
		1	Total	1,248	81,490	1,646	2,889	*****	1,558		199	*****
Bogra	{	70 71	Bogra Sherepore	625 701	11,097 8,688	870 408	585 888	*****	509 379			1,484
	ĺ		Total	1,898	16,710	1,805	793		888			2,280
grore	•••	72	1	5,429	15,089	1,111	862		849		47	
'ntpigoree	***	73	1	3,808 44,184	19,814	998	11,700	112	8,188		1.994	2 500
	Der		Divisional Total	44,184	2,71,067	39,361	11,700	206	0,185		1,894	7,529
	-	1 Divi		9,878	1.95.0KP	8110	0.898		3.189		490	Alle
79 <b>6</b>	{	75	l "_" .	9,878 7,697	1,25,958	8,119 690	6,895 1,008		3,188		429 951	400 76
	اً	70	Total	17,675	1,66,264	8,730	7,898		4,629		880	586
i sadpore	{	70	Madaripore	1,304 258	8,052 7,407	885 833	490 794		540 800		*****	297
•		_	Total	1,502	15,459 22,896	1,418	750	1	860		1	297 627
· · · · · · · · · · · · · · · · · · ·	{	78 79 80 81	Burrieal Nalchitty Jhalakati Perozepore	2,504 1,907 223	22,896 1,996 2,321 4,498	1,909 36 300	1,205 354 255 383	******	696 283 402		40 6	627
	C	81				300 324	-		409 828		53	
	ا		Total	4,687 7R5	31,511	1,986	2,197		1,649		118	816
		62 68 54 85 85	Nasirabad	3,210	16,370 5,655 7,002 6,609 5,208	843 005 81R 330 471	470	******	320	******	60	816 806 68
neingh	}	85 86	Sherepore Kishoregungo	1,245 168	6,009 5,208	330 471	1,981 408 130	*****	204	*****	28 28	*****
		87 85	Hazitpore Netrokona	11 537	3,982	620 49	1,190			*****	*****	*****
,	·	80	Tançail	6,818	48,579	8,286	5,606		6:4		178	669
* *		ì	Divisional Total	80,287	2,51,808	15,828	16,446	1	7,789		974	2,129
Cı	HITTA	GOMG	Division.									-
	{			2,182 927	83,051 2,696	1,097 288	1,119	10110	879	*****		191 845
	(	91	Total	8,100	85,749	1,885	1,412		379	******		456
		92	Boakhally	3,401	4,582	463	434				28	
	{	98 94		691 284	16,888 6,863	650 518	868 227	8	1,082		84 120	. 181 · 45
			Total	915	28,461	1,148	- 798	8	1,108	******	184	290
	1	١ .	Divisional Total	6,425	63,782	2,986	2,660		1,487		198	669
1	PATE	A DIV										
	ſ	86 86	Pstna	5,868 1,754 3,218	1,28,998 8,986 16,901	9,164 629 1,328	6,901 562 788		8,550 	11144 11144 18161	48 118	11.8
	-1	97 98 90	Dinapore Nisamut	3,218	16,901	1,328	788	******	968	******	118	11.5
	1		Total	9,486	1,46,654	11,121	8,380		7,818		286	315
*		100	Gya Tibari	8,798 4,557 126	84,01x 6,896 8,047	5,381 769 983	1,9)9 180 184		3,902 543		108	4,687 16 16
	** {	108	Nanamakar		-				****	1974	*****	
	1		Total	8,458	60,858	.6,463	2,298		4,884		108	8,000
•	ſ	106 106	Arreh	1,801 47 1.748	23,781 7,758 5 608	974 224	8173 634 704		1,168 170 469			
	-4	108 106 105 146 147	Bhabus	1,801 47 1,743 6,819 879 786	23,781 7,758 5,663 13,295 3,299 2,601	974 224 267 668 203 283	709 1,090	1	1,25g 430			74
	Ч		"- " Market "		2,601	8,631	4,405		8,584		83	9.786
	,, b	٠ .	Jin TOTAL	, AV,000	60,742	2,021	9,900	*****	0,000	******	. 401	8,470

# Funishalities in Bengal during the year 1887-88.

Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.  Total.	
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ON DISTRICT.	Serial number.	Name of municipality	Salence from previous	income during the year.	Office establiabment, inspec- tion, Honorary Magistrate's establiahment, &c.,	Odjectivo of tembelijaal taxoo including cotroi (establish- ment, purchasa of account looks, pages, money bress, repair to outposts, de.).	Fire (establishment, 1 chase of fire-mg puckels, repairs, &c.).	Lighting (establishms purchase of lamps, repairs, &c.).	Police (establishment, obase of circling, lands for the fact finds for the fact for the fact, and fact, the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the fact for the f	Regionalism of births dealles.	Building and other; w
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	\	Total	8,804	45,791	7,184	1,188	*****	2,019		119	717
1 <b></b>	{ 118 114 116	Durbhunga Rosersh Madhubani	4,103 766 789	88,818 4,788 9,800	1,811 786 665	1,759 874 492	§	1,744 130	****** ******	823	8,629 64 5
		Total	8,690	47,444	8,482	2,644	17	1,874		523	8,678
- 1.50 mm mm	{ 116 117 118	Chupra Revilgunge Sewan	10,665 4,743 1,686	61,866 9,884 6,704	2,082 684 480 4,048	1,956 790 496 2,840	11	2,001 451 329 2,761	*****	98 94 58 90	28
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	1	Divisional Total	57,483	4,89,696	35,184	23,028	- 68	22,718		1,273	12,895
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e e	{   191   193	Jamalpore	4,091 2,907 816	40,585 16,881 4,385	1,769 1,394 298	1,849 698 554	*****	1,052	******	\$55 \$109	1,814
	1	Total	7,874	89,851	8,461	8,101		1,052	<del></del>	461	3,647
. torre	124		2,618 2,560	76,856 4,288	8,867 801	2,821 802	*****	<b>6</b> 15 191	#***** #*****	849 84	68 982
	1	Tota	5,189	80,846	8,858	8,128		806	*****	878	1,045
	5 126	Purnesh Kishengunse	8,722	19,786 1,966	1,833 184	1,658 180	*****	654	##**** ******	240	25
	1 127	Total	3,811	21,042	1,817	1,1,66		664		940	23
	s 128	Ruglish Baser	409	11,748	1,271	876 241			*****	*****	60
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al Porgun-	{ 180 131		8.094	8,897 8,598	105 913	893 783	*****	\$68 815	******	de	450
- Aller	1 181	Shahebgunge	5,705	14,400	1,617	1,556	*****	696	*****	66	450
		Divisional Total	23,588	1,91,644	11,461	9,287		8,139		1,140	3,987
One	132	Cuttack, including cantonment.	6,006	41,494	1,748	 8,451	See 1-12	8,584	week	210	575
	188	Jajpore Kendrapara	94 463	3,248 7,976	34 331	539 1,103		****		24	*****
		Total	6,668	84,718	1,918	5,098		3,884		234	578
	186	Poaree	1,685	34,760	1,856	1,235		2,049		188	613
2 act	1,000	1	1,636	19,807	441	1,196 7,548		6,405		- 484	1,660
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	47	Total	15301	16,586	787	1,514	****		·····	91	500
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	i de		2,671	8,487	2,885	\$68	. 15		101111		1,800
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	À	19 Calonel Total	#460 #460	48,808	8,961 874 / 13	1.8-1"	3, 144,	781 1,61,7'4	1000		71,684

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<b>2</b> 7, 20).	Maintenance of medical in- stitutions (dispensary cetal- lishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Rosd-watering (establish- ment, purchase of water- carle, repairs, &c).	Bond-cleaning (establish- ment, purchase and re- pair of dust-bins, &c.).	Betablishment, repair, purchase of carts, dry-earth, land for burying night-soil, &c.	Befundt, &c., of fines or over-essemments,	Remissions of cess.	Drainage works (establish. ment, repairs).	Hanauku.
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,	115	Madhubani Total	-	278 706	15	2,371	972	7,777	175			118 660	
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	117	Chupra Revilgunge Bewau		*****		1,104 445		1,501 783				22% 181	
		Total	-	1,281	5,994	2,921	1,168	5,112			*****	1,038	
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ſI	138	Cuttack, including contonment.		473	154	1,758		5,659	455	850	106	776	811
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	188	Pooree	-		70	794	860	3,865				997	
,	186	Balascre Divisional Total	-	914 688	147	474	366 780	8,718		589		365	
Chiqua Na		Divisional Total Division.	ŀŀ	606		4,441	780	15,419	455	1,451	106	2,686	811
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ر نص	73.00	Purelle	H	604		479		461				186,	
PA PA	Van	Challenne	إد	1		100		248					
	,	Paramai Bonia.	٠	7,864	111	1,81,654	76,640	6,408	43,565	90 97,547	781	60,737	4,177
			1		البيتاك						-		

#### micipalities in Bengal during the year 1887-88.

-		_	********				-			
		. 18			18	14		16		16
		Dant.					BALAN	THE AT CLOSE	OF YEAR.	
į	Inte	Act.	pg Ag	<b>å</b> _				şi.		
Legus, includments paid dur- ifig the year.	On account of hast year.	On account of current year,	Deposits (salaries attached, contractors, &c.)	Advances (on account of de- partmental works, &c.)	Miscellaneous.	Total expenditure.	Deposits.	Actual raunicipal balance	Total.	<b>у</b> йн анго.
He.	Ra.	Re.	Re.	Re.	Ra.	Rs.	Re.	Ra.	Re.	
		******	****** ***** *****	75	8,010 	88,007 6,224 4,052 3,188	 	1,394 630 116 1,914	1,894 083 118 1,914	
				26	8,010	45,471		4,054	4,056	
			187	4,974	660 138 48	85,107 4,R20 8,128	127	2,184 072 2,057	2,311 672 2,057	
			187	5,206	846	48,064	127	4,013	5,040	
******* ****** *****			****** *****	798	12,856 266 658	61,212 10,016 6,008	3,050	1,319 1,861 2,382	1,319 4,611 2,382	
				798	18,780	77,236	8,080	5,969	8,813	
				946 100	1,411 156	11,205 10,996		306 1,103	306 1,103	
				1,045 28,704	1,567 26,638	\$2,291 4,62,341	4,621	1,409	1,409	
			(104	20,704	20,000	9,00,721	9,031	65,107	27,700	
*****			51 8	525 849	987 674	41,176 12,524 3,915	18 1	3,500 5,300 1,285	3,500 5,324 1,286	
··· ::			59	1,874	1,661	57,615	19	10,091	10,110	
			847 898	2,683 101	27 81	84,R11 8,07R	147 120	14,913 1,669	14,300	
<b>-</b> "	_==		789	3,044	58	988,43	267	15,872	16,139	
	*****		*****	1,732	61 64	18,544 1,678	10	4,904 432	4,914 432	
			_===	1,782	108	20,117	10	b.83.6	5.846	
		******	061	490	225 277	10,849 3,206	283 94	1,069 320	1,352 414	
			661	480	808	14,055	877	1,399	1,766	
<u></u>				601 601	49	6,250 6,933 13,103	·····	5,501 1,701 7,002	5,301 1,701 7,005	
· · · · · ·			1,459	7,231	2,375	1,74,869	673	39,690	40,863	
*****				3,268	8,977	44,906	******	8,994	3,294	
474			123	1,789	17	2,853 8,115	*****	487 324	487 324	
474			122	5,024	5,294	55,176		4,105	4,105	
				759		33,494	1,288	2,612	8,850	•
*****			 B09	700 6,488	167 5,461	14,849	1,238	7,310	593 8,548	
474	_==	<del></del>		0,488	0,961	1,02,019	1,238	7,810	0,048	
			48	<sub>100</sub>	387 68 896	30,062 8,983 36,945	9 9	717 1,126 1,843	788 1,136 1,862	
	i			1,702	8	18,874		2,689	2,600	
			152		1,048	10,791	225	1,118	1,897	
		*		106	198	2,709		8,044	2,044	
	.,,,,,,,		200	1,907	1,574	48,419	854	7,688	7,088	
18,666	616	11,805	48,108	7,86,486	90,494	29,25,384	18,651	8,00,968	4,00,000	
	Day Ma 1		u.10.00	! <del></del>	·			<del>, , , , , , , , , , , , , , , , , , , </del>	-	

Q. A. P.-Box. No. 180883-286-9-18-98